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UNIVERSITY OF ILLINOIS

REPORT OF THE COMPTROLLER

FOR THE

BIENNIUM ENDING JUNE 30, 1913

PUBLISHED BY

THE UNIVERSITY OF ILLINOIS

URBANA

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UNIVERSITY OF ILLINOIS

BUSINESS OFFICE

FINANCIAL REPORT FOR THE BIENNIUM ENDING JUNE 30, 1913

Published by the University
Urbana, Illinois
1913

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August 21, 1913

EDMUND J. JAMES, President
University of Illinois

SIR

I have the honor to submit herewith a financial report for the biennium ending June 30th, 1913, together with a balance sheet and supporting schedules showing the status of University property as at June 30th, 1913.

Financial Reports of the University

The present report is the first one of its kind to be issued by the University. The Comptroller of the University has for a number of years made a quarterly report to the Board of Trustees, showing the cash transactions for the quarter and the cash balance in each of the appropriations passed by the Board. The Comptroller of the University has also made a quarterly report to the Governor of the State, showing the cash transactions in each of the State appropriations, together with a list of warrants issued under each State appropriation. Further than this, financial reports have been made annually to the Department of the Interior and the Department of Agriculture of the United States government, covering the cash transactions in the United States grants made to the University. The Secretary of the Board of Trustees has appended to the printed minutes of the Board of Trustees a list of the University warrants issued during the year.

In addition to the quarterly and annual financial reports made by the officers of the Board, a report is made at the close of each quarter to the Finance Committee of the Board by a firm of auditors, which has been employed to audit the accounts of the University. These auditors' reports have been of value in proving at the close of each quarter the correctness of the balances in the various University accounts.

All of these reports have served to acquaint the officers of the United States, of the State, and of the University with the financial transactions of the institution. The present report is intended to furnish the members of the Board of Trustees and the citizens of the State further information, both summarized and in detail, concerning the financial transactions of the University.

The Business Office During the Biennium

Professor Samuel Walker Shattuck, C.E., LL.D., served as Business Agent and as Business Manager from 1873 to 1905 and as Comptroller from 1905 to Sept. 1st, 1912. It is not within the province of the writer of this report to speak of the long period of useful service that Professor Shattuck gave to the University. It is a pleasant duty to record that the books of the Business Office, as maintained under the direction of Professor Shattuck, have been found to be accurate and trustworthy in all respects.

From September 1st, 1912, to January 13th, 1913, the responsibilities of the office of Comptroller rested upon Mr. O. E. Staples, Chief Clerk (now Bursar), and Mr. Lloyd Morey, Bookkeeper (now Auditor). The present Comptroller assumed office January 13th, 1913.

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The Accounts of the Business Office

Up to January 13, 1913, the accounts of the Business Office were confined to accounts with the various appropriations and allotments made by the Board of Trustees. It was the purpose of the accounts to show the allotments made by the Board, the disbursements from the allotments, and the balances in the allotments at any given date. In addition to disbursement accounts, cash receipts were recorded by sources. During the biennium, the Purchasing Agent in the Business Office, Mr. Nathaniel Hay, maintained a file of outstanding orders indexed by Board allotments.

Commencing with January, 1913, an analysis ledger was introduced, so as to show the cost elements in the disbursements under each Board appropriation. This analysis was carried back so as to analyze the disbursements into the cost elements from July 1st, 1912.

The various schedules of receipts and disbursements shown in this report have been assembled from the accounts referred to above. These schedules, therefore, represent an analysis of accounts. Commencing with July 1st, 1913, accounts have been introduced in the Business Office with all of the items shown in this report, so that the next biennial report will represent totals in the accounts in the Business Office.

The balance sheet and property schedules are the result of a complete inventory made as of June 30th, 1913. At the present time a perpetual inventory is being installed in the Business Office, covering all of the property of the University. This perpetual inventory will be carried back so as to date from July 1st, 1913.

Character of the Report

The report is made up of the following parts:

1. Cash summary and proof of cash balances
2. Receipts
3. Disbursements
4. Trust Fund transactions
5. Refunds and transfers
6. Analysis of disbursements by cost elements
7. Board appropriations for the biennium
8. Unencumbered balances in Board appropriations, as at the the close of the biennium
9. Balance sheet and property schedules

As far as possible, the schedules have been made self explanatory. Each of the parts of the report and several of the schedules are preceded by brief explanatory statements.

In presenting this report, it is a pleasure to record my indebtedness to Mr. Lloyd Morey, Auditor of the Business Office, for his assistance in the preparation of the schedules of receipts and disbursements, and to Mr. Lynn E. Knorr, Assistant Comptroller, for his assistance in the preparation of the balance sheet and property schedules.

Respectfully submitted,

GEORGE E. FRAZER

Comptroller

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PART ONE

CASH SUMMARY

The financial transactions of the University for the biennium ending June 30th, 1913, are summarized in the first schedule of the report, the Cash Summary. The cash balances shown in this Cash Summary are the cash balances as shown by the books of the Business Office. A letter is submitted herewith from M. W. Busey, Treasurer, showing the cash balances as shown by the books of the Treasurer. A letter is also submitted herewith from the United States Audit Company, signed by Whitney B. Flershem, Certified Public Accountant, giving the reconciliation between the cash balances as shown by the University Treasurer and as shown by the Business Office.

Especial attention is called to the difference between the total cash balance as shown by the University Treasurer, $425,548.11, and the Treasurer's cash balance as shown by the Business Office, $277,996.02. This difference of $147,552.09 represents the outstanding warrants regularly issued upon the University Treasurer by the Business Office, but not as yet presented to the Treasurer for payment, less the $15 item in the School of Pharmacy fund not credited by the Treasurer. It is the bookkeeping practice in the Business Office to enter an item as paid when the warrant on the University Treasurer is regularly issued.

TREASURER'S STATEMENT

AUGUST EIGHTEENTH, 1913

HONORABLE ALLEN F. MOORE, Chairman Finance Committee
Board of Trustees, University of Illinois

DEAR SIR:

I submit herewith a statement of the cash balances in the several University funds, as shown by my accounts at the close of business, June 30, 1913.

General Fund	$409.550.14	
Agricultural Experiment Station Fund	4,223.68	
College of Medicine Fund	8,553.59	
School of Pharmacy Fund	3,220.70	
Total		$425,548.11

Respectfully submitted,

(*Signed*) M. W. BUSEY

Treasurer

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AUDITOR'S RECONCILIATION

AUGUST EIGHTEENTH, 1913

HONORABLE ALLEN F. MOORE, Chairman Finance Committee
Board of Trustees, University of Illinois

DEAR SIR

Following your instructions, we have audited the accounts of the University Treasurer and of the Business Office of the University, as at June 30, 1913.

We present herewith a reconciliation between the cash balance as shown by the University Treasurer and as shown by the Business Office.

GENERAL FUND:			
Balance as per books of Treasurer		$409,550.14	
Deduct: Unpaid warrants	$133,349.01		
Transfer from United States Agricultural Experiment Station Fund, not made by Treasurer	447.81		
Item credited by Treasurer to General Fund instead of to College of Medicine Fund	30.90	133,827.72	
Balance as per books of Business Office			$275,722.42
COLLEGE OF MEDICINE FUND:			
Balance as per books of Treasurer	$ 8,553.59		
Add: Item credited by Treasurer to General Fund instead of to College of Medicine Fund	30.90	$ 8,584.49	
Deduct: Unpaid warrants		9,618.53	
Balance as per books of Business Office—Overdraft			*$ 1,034.04*
SCHOOL OF PHARMACY FUND:			
Balance as per books of Treasurer	$ 3,220.70		
Add: Item not credited by Treasurer	15.00	$ 3,235.70	
Deduct: Unpaid warrants		1,068.83	
Balance as per books of Business Office			$ 2,166.87
UNITED STATES AGRICULTURAL EXPERIMENT STATION FUND:			
Balance as per books of Treasurer	$ 4,223.68		
Add: Transfer to General Fund not made by Treasurer	447.81	$ 4,671.49	
Deduct: Unpaid warrants		3,530.72	
Balance as per books of Business Office			$ 1,140.77
Total cash as per books of Business Office (Page 7)			$277,996.02

Yours very truly,

Authorized and approved:
(*Signed*) HENRY L. HERTZ
President

UNITED STATES AUDIT CO.
(*Signed*) WHITNEY B. FLERSHEM
Certified Public Accountant

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CASH SUMMARY

		Items	Totals	See Page
Cash on Hand July 1, 1911				
University Treasurer				
Trust funds	$ 2,039.45			
Non-trust funds	278,000.62	$ 280,040.07		
Chief Clerk		13,858.68	$ 293,898.75	
Receipts, July 1, 1911, to June 30, 1912				
United States grants	$ 112,402.36			
State appropriations	1,860,400.00			
Student fees and departmental sales	328,855.24	$ 2,301,657.60		8
Trust funds		3,554.22	$ 2,305,211.82	
Disbursements, July 1, 1911 to June 30, 1912				
Capital additions	$ 470,068.45			
Operation and maintenance	1,517,254.21	$ 1,987,322.66		20
Trust fund transactions		4,299.10	$ 1,991.621.76	
Cash on Hand, July 1, 1912				
University Treasurer				
Trust funds	$ 1,294.57			
Non-trust funds	592,661.32	593,955.89		
Chief Clerk		13,532.92	$ 607,488.81	
Receipts, July 1, 1912 to June 30, 1913				
United States grants	$ 112,016.53			
State appropriations	1,568.900.00			
Student fees and departmental sales	302,186.47	$ 1,983.103.00		8
Trust funds		6,638.06	$ 1,989,741.06	
Disbursements, July 1, 1912 to June 30, 1913				
Capital additions	$ 736,502.87			
Operation and maintenance	1,573,761.14	$ 2,310,264.01		20
Trust fund transactions		6,541.07	$ 2,316,805.08	
Cash on Hand, June 30, 1913				
University Treasurer				
Trust funds	$ 1,391.56			58
Non-trust funds	276,604.46	$ 277,996.02		6
Bursar		2,128.77		
Cashier, College of Medicine		300.00	$ 280,424.79	

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PART TWO

RECEIPTS

	1911-1912 Items	Totals
Receipts:—		
United States grants	$ 112,402.36	
State appropriations	1,860,400.00	
Student fees, departmental sales, &c	319,849.08	
Net Receipts		$ 2,292,651.44
Refunds and Transfers:—		
Refunds of receipts	$ 6,266.50	
Refunds of disbursements	821.44	
Interdepartmental transfers	1,918.22	
		9,006.16
Total Receipts, page 7		$ 2,301,657.60

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PART TWO

RECEIPTS

1912-1913		Biennium		See Page
Items	Totals	Items	Totals	
$ 112,016.53		$ 224,418.89		11
1,568,900.00		3,429,300.00		12
289,156.91		609,005.99		16
	$ 1,970,073.44		$ 4,262,724.88	
8,993.44		15,259.94		61
1,094.74		1,916.18		61
2,941.38		4,859.60		62
	13,029.56		22,035.72	
	$ 1,983,103.00		$ 4,284,760.60	

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UNITED STATES GRANTS

Land Grant of 1862

This act donated certain public lands to states providing colleges of Agriculture and Mechanic Arts. The amount accrued to the University of Illinois to date is $647,401.53. On account of the defalcation of the University Treasurer in 1897, the State assumed, by an act of June 11, 1897, the liability for this fund, and interest is paid thereon semiannually by the State.

Morrill Fund

The Morrill Fund was created by an act of Congress on August 30, 1890, and constituted an appropriation of $15,000 for the fiscal year ending June 30, 1890, and an annual increase of $1,000 for ten years. The present appropriation to the University under the Morrill Act is, therefore, $25,000 per year. The fund may be used for instruction and facilities in Agriculture, Mechanic Arts, Mathematical Sciences, Natural and Physical Sciences, English Language, and Economic Sciences. The entire amount of the fund for each year is paid annually to the State Treasurer by the United States Treasurer and is in turn paid to the University Treasurer upon the requisition of the Board of Trustees.

Nelson Fund

This fund was created by an act of Congress dated March 4, 1907, and carried with it an appropriation of $5,000 for the fiscal year ending June 30, 1908, and an annual increase of $5,000 for four years. The present appropriation to the University under the Nelson Act is, therefore, $25,000 per year. Its uses are identical with those of the Morrill Fund, and the method of payment to the University of Illinois is also the same.

Hatch Fund

This fund was created by an act of Congress dated March 2, 1881, and provides for appropriations of $15,000 per year, payable in equal quarterly installments on the first of January, April, July, and October to the Treasurer of the University by the Treasurer of the United States. The purpose of the appropriation is the publication of useful and practical information on agricultural subjects and the investigation of scientific problems of agriculture.

Adams Fund

This fund was created by an act of Congress dated March 16, 1906, and provides for an appropriation of $5,000 for the year ending June 30, 1906, and an increase of $2,000 for five years. The present appropriation to the University under the Adams Act is, therefore, $15,000 per year. The method of payment is the same as that of the Hatch Fund and its use is limited to the necessary expenses of original research and experimental work in agriculture.

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RECEIPTS

United States Grants

	1911-1912	1912-1913	BIENNIUM
Land Grant of 1862	$ 32,464.32	$ 32,464.34	$ 64,928.66
Morrill Act, 1890	25,000.00	25,000.00	50,000.00
Nelson Act, 1897	25,000.00	25,000.00	50,000.00
Hatch Act, 1897	14,950.80	14,564.95	29,515.75
Adams Act, 1906	14,987.24	14,987.24	29,974.48
Totals, page 8	$112,402.36	$112,016.53	$224,418.89

RECEIPTS FROM STATE APPROPRIATIONS

The receipts from State appropriations shown in the following schedule represent moneys paid over from the State Treasurer to the University Treasurer on account of appropriations made by the Legislature in 1911.

The moneys received on account of State appropriations are classified so as to show the amounts available only for additions to capital, and the amounts available both for additions to capital and for operation and maintenance of the various departments of the University. It will be noted that the receipts on account of State appropriations were $1,860,400.00 in 1911-1912, as over against $1,568,900.00 in 1912-1913. The excess of the receipts of the first year of the biennium over those of the second year is accounted for by the fact that the appropriations available only for additions to capital were very largely drawn upon during the first year of the biennium.

The schedule showing the receipts from State appropriations includes only those items representing direct expenditures of State money on behalf of the University. The State Legislature makes an appropriation at each session of an amount representing five per cent interest on the Endowment Fund of the University. This amount is included in the schedule of receipts from United States grants under the title of "Land Grant of 1862" and is there explained. The State Legislature at each session also re-appropriates to the University money paid by the United States government into the State Treasury for the benefit of the University. The receipts shown in the schedule headed "Receipts from State Appropriations" are exclusive both of the interest on the Endowment Fund and of the re-appropriation of moneys from United States grants.

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RECEIPTS

From State Appropriations

	Items	1911-1912 Totals
Appropriations Available Only for Additions to Capital		
Agronomy Green House	$ 9,000.00	
Animal Husbandry Building	80,000.00	
Armory	50,000.00	
Cabinets	4,000.00	
Ceramics Building	21,000.00	
Clinic Building	5,000.00	
Cold Storage	9,000.00	
Commerce Building	115,000.00	
Dairy Barn	10,000.00	
Engineering buildings and grounds	100,000.00	
Farm Mechanics Building	8,000.00	
Glass House	30,000.00	
Gymnasium	5,000.00	
Heating Plant	30,000.00	
Law Building	15,000.00	
Library	25,000.00	
Live Stock specimens	22,500.00	
Mining Building	25,000.00	
Pavements and walks	4,000.00	
Purchase of land	20,000.00	
Sheep Building	2,000.00	
Telephone exchange	1,500.00	
Water station	2,000.00	
Woman's Building addition	75,000.00	
Amounts carried forward		$668,000.00

Appropriations Available for Capital and Operation and Maintenance		
Agricultural College	$207,900.00	
Apparatus and appliances	4,000.00	
Buildings and grounds	25,000.00	
Ceramics	15,000.00	
Chemical Laboratory	10,000.00	
Crop experiments	15,000.00	
Dairy investigation	15,000.00	
Engineering extension	90,000.00	
Fire protection	1,500.00	
Floriculture	8,000.00	
Graduate School	50,000.00	
Horticulture	15,000.00	
Household Science	2,500.00	
Law School	25,000.00	
Mining Engineering	15,000.00	
Mining investigation	5,000.00	
Amounts carried forward.	$503,900.00	

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RECEIPTS

From State Appropriations

1912-1913 Items	1912-1913 Totals	Biennium Items	Biennium Totals
		$ 9,000.00	
		80,000.00	
50,000.00		100,000.00	
4,000.00		8,000.00	
		21,000.00	
		5,000.00	
		9,000.00	
10,000.00		125,000.00	
		10,000.00	
100,000.00		200,000.00	
		8,000.00	
		30,000.00	
		5,000.00	
		30,000.00	
		15,000.00	
25,000.00		50,000.00	
		22,500.00	
		25,000.00	
4,000.00		8,000.00	
		20,000.00	
		2,000.00	
1,500.00		3,000.00	
2,000.00		4,000.00	
50,000.00		125,000.00	
	$246,500.00		$914,500.00
$207,900.00		$415,800.00	
4,000.00		8,000.00	
25,000.00		50,000.00	
15,000.00		30,000.00	
10,000.00		20,000.00	
15,000.00		30,000.00	
15,000.00		30,000.00	
90,000.00		180,000.00	
1,500.00		3,000.00	
8,000.00		16,000.00	
50,000.00		100,000.00	
15,000.00		30,000.00	
2,500.00		5,000.00	
25,000.00		50,000.00	
15,000.00		30,000.00	
5,000.00		10,000.00	
$503,900.00		$1,007,800.00	

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RECEIPTS

From State Appropriations (Continued)

	1911-1912 Items	Totals
APPROPRIATIONS AVAILABLE ONLY FOR ADDITIONS TO CAPITAL		
Amounts brought forward		$668,000.00
APPROPRIATIONS AVAILABLE FOR CAPITAL AND OPERATION AND MAINTENANCE		
Amounts brought forward	$503,900.00	
Operating expenses	575,000.00	
Pharmacy, School of	10,000.00	
Shop practice	6,000.00	
Soil maps, etc.	25,000.00	
Soil investigation		
Social and Political Science	25,000.00	
Stock investigation	25,000.00	
Water investigation	15,000.00	
Water Survey	7,500.00	
		$ 1,192,400.00
Totals, page 8		$ 1,860,400.00

RECEIPTS FROM STUDENT FEES AND DEPARTMENTAL SALES

Since the organization of the University in 1867, all moneys received by the University on account of tuition or on account of sales of products or of equipment by any of the University departments have been deposited with the University Treasurer. These moneys do not pass into the hands of the State Treasurer. It is customary to speak of these receipts as the "Current Receipts" of the University and the title "Current" is used in several of the schedules of this report to indicate receipts of this character.

It will be noted that the receipts from student fees from the departments at Urbana were $121,669.46 in 1911-1912 and $125,230.20 in 1912-1913. This slight increase is explained by the increase in the number of students in the departments of the University at Urbana.

It will be noted that the receipts from student fees in the College of Medicine were $92,193.25 in 1911-1912 and $22,607.01 in 1912-1913. The figure given for 1912-1913 represents the cash receipts paid into the hands of the University Treasurer from March 1st, 1913, to June 30th, 1913. From July 1st, 1912, to February 28th, 1913, the University main-

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RECEIPTS

From State Appropriations (Continued)

1912-1913 Items	1912-1913 Totals	Biennium Items	Biennium Totals
	246,500.00		914,500.00
503,900.00		1,007,800.00	
575,000.00		1,150,000.00	
10,000.00		20,000.00	
6,000.00		12,000.00	
25,000.00		50,000.00	
130,000.00		130,000.00	
25,000.00		50,000.00	
25,000.00		50,000.00	
15,000.00		30,000.00	
7,500.00		15,000.00	
	$ 1,322,400.00		$ 2,514,800.00
	$ 1,568,900.00		$ 3,429,300.00

RECEIPTS FROM STUDENT FEES AND DEPARTMENTAL SALES (CONTINUED)

tained no College of Medicine. On March 1st, 1913, the property of the College of Physicians and Surgeons of Chicago was presented to the University as a gift. The property presented is subject to a mortgage encumberance of $245,000. The liability for this encumbrance was not assumed by the University.

The receipts from departmental sales represent the sale of products manufactured or produced by the University as a result of its experimental and instructional work. It will be noted that the greater part of such receipts arise from the operations of the Agricultural College. For example, the Agricultural College maintains a creamery and dairy milk route in connection with the department of Dairy Husbandry. The receipts from these University departments should be considered when reference is made to the cost of operating the departments. For example, the disbursements for the operation of the department of Dairy Husbandry for the year 1912-1913 are shown as $98,466.54. When referring to this item it should be borne in mind that the receipts for the department of Dairy Husbandry for the same year were $38,072.78, (as shown by the schedule of the Agricultural College Receipts).

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RECEIPTS

From Student Fees and Departmental Sales

	1911-1912 Items	Totals
Receipts from Student Fees		
Departments at Urbana		
Tuition fees	$ 12,308.75	
Matriculation fees	9,870.00	
Incidental fees	68,871.00	
Diploma fees	3,160.00	
Special examinations, late registration, changes of study lists, etc.	2,471.00	
Lockers	2,048.00	
Laboratory materials	26,677.95	
Music fees	2,229.75	
	$127,636.45	
Less fees refunded	5,966.99	
	$121,669.46	
Departments in Chicago		
Medical fees	$ 92,193.25	
Pharmacy fees	16,401.81	
		$230,264.52
Receipts from Departmental Sales, &c.		
Agricultural College	$ 44,615.93	
Agricultural Experiment Station	25,513.86	
Accountancy Committee —	553.96	
Alumni Record		
Band instrument deposits	125.00	
Blue Printing	697.92	
Building Department	1,035.19	
Engineering College	4,623.64	
Engineering Experiment Station	455.08	
Graduate School Thesis department		
Grounds department	42.10	
Hospital Association		
Library fines	241.94	
Medical clinic, &c	5,553.59	
Military	10.00	
Pharmacy	82.89	
Philology, Journal of English and Germanic	955.10	
Psychology	12.67	
Science, College of	269.44	
Snyder Fund interest		
Steam department	564.85	
United States Agricultural Experiment Station	141.79	
University Studies	37.11	
Water Survey	1,052.50	
		$ 86,584.56
Receipts from Interest on Bank Balances		
Receipts from Gifts		
Illinois Canners' Association	$ 1,000.00	
Illinois Central R. R. Co.	2,000.00	
Llewellyn Architectural Prize		
B'nai B'rith Library		
Plym Fellowship		
		$ 3,000.00
Totals, page 8		$319,849.08

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RECEIPTS

From Student Fees and Departmental Sales

1912-1913 Items	1912-1913 Totals	Biennium Items	Biennium Totals	See Page
$ 12,221.25		$ 24,530.00		
10,670.00		20,540.00		
68,387.50		137,258.50		
3,316.00		6,476.00		
2,638.00		5,109.00		
3,584.00		5,632.00		
27,822.00		54,499.95		
2,254.00		4,483.75		
$130,892.75		$258,529.20		
5,662.55		11,629.54		
$125,230.20		$246,899.66		
22,607.01		114,800.26		19
15,150.00		31,551.81		
	$162,987.21		$393,251.73	
$ 50,926.27		$ 95,542.20		18
31,016.34		56,530.20		18
714.12		1,268.08		
2,683.10		2,683.10		
5.00		130.00		
833.89		1,531.81		
1,281.26		2,316.45		
1,864.66		6.488.30		18
745.93		1,201.01		
350.00		350.00		
75.80		117.90		
1,789.31		1,789.31		
266.40		508.34		
2,511.89		8,065.48		
10.00		20.00		
16.75		99.64		
1,072.84		2,027.94		
11.24		23.91		
124.13		393.57		19
101.07		101.07		
1,575.34		2,140.19		
826.26		968.05		
45.80		82.91		
412.60		1,465.10		
	$ 99,260.00		$185,844.56	
	22,784.70		22,784.70	
$ 1,000.00		$ 2,000.00		
500.00		2,500.00		
50.00		50.00		
575.00		575.00		
2,000.00		2,000.00		
	$ 4,125.00		$ 7,125.00	
	$289,156.91		$609,005.99	

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RECEIPTS

College of Agriculture

	1911-1912	1912-1913	Biennium
General	$ 38.15	$ 189.80	$ 227.95
Agronomy	684.89	1,328.18	2,013.07
Animal Husbandry	6,404.32	7,493.38	13,897.70
Dairy Husbandry	36,696.05	38,072.78	74,768.83
Horticulture	671.51	749.17	1,420.68
Cafeteria		2,999.37	2,999.37
Household Science	121.01	93.59	214.60
Totals, page 16	$ 44,615.93	$ 50,926.27	$ 95,542.20

Agricultural Experiment Station

	1911-1912	1912-1913	Biennium
Agronomy	$ 5,987 94	$ 6,842.43	$ 12,830.37
Animal Husbandry	10,599.96	8,757.03	19,356.99
Dairy Husbandry	7,788.07	10,243.19	18,031.26
Horticulture	1,137.89	5,173.69	6,311.58
Totals, page 16	$ 25,513.86	$ 31,016.34	$ 56,530.20

College of Engineering

	1911-1912	1912-1913	Biennium
Applied Mechanics	$ 689.13	$ 885.81	$ 1,574.94
Civil Engineering	87.30	30.90	118.20
Electrical Engineering		200.34	200.34
General	2.00		2.00
Mining Engineering		10.65	10.65
Mechanical Engineering	449.96	688.89	1,138.85
Railway Engineering	1,234.75	8.07	1,242.82
Sale of buildings on new lots, etc.	2,160.50	40.60	2,200.50
Totals, page 16	$ 4,623.64	$ 1,864.66	$ 6,488.30

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RECEIPTS

College of Science

	1911-1912	1912-1913	Biennium
Botany	$ .60		$ .60
Chemistry	243.56	37.13	280.69
Physiology		2.50	2.50
Zoology	25.28	84.50	109.78
Totals, page 16	$ 269.44	$ 124.13	$ 393.57

College of Medicine (Total)

	1911-1912	1912-1913			Biennium
		*July 1-Feb. 28	Mar. 1-June 30	July 1 June 30	
Matriculation, tuition, laboratory fees, etc.	$92,193.65	$67,777.09	$22,607.01	$90,384.10	$182,577.75
Clinic fees	5,553.59	11.35	2,511.89	2,523.24	8,076.83
	$97,747.24	$67,788.44	$25,118.90	$92,907.34	$190,654.58

*Operating as "College of Physicians and Surgeons of Chicago."

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PART THREE

DISBURSEMENTS

	1911-1912 Items	Totals
DISBURSEMENTS		
Capital purposes	$ 469,980.91	
Operation and maintenance	1,508,335.59	
Net disbursements		$ 1,978,316.50
REFUNDS AND TRANSFERS		
Refunds of receipts	$ 6,266.50	
Refunds of disbursements	821.44	
Interdepartmental transfers	1,918.22	
		$ 9,006.16
Total disbursements, page 7		$ 1,987,322.66

CAPITAL DISBURSEMENTS

The following schedule of "Capital Disbursements" shows the amount of money paid out by the University during each year of the biennium on account of various additions to its plant and equipment. The capital disbursements shown do not represent the entire cost to the University of the items listed. For example, disbursements are shown for the new Armory building of $369.40 during 1911-1912, and of $77,622.33 during 1912-1913, a total for the biennium of $77,991.73. This amount does not represent the cost of the new Armory building, as the building on June 30th, 1913, was still in the first stages of its permanent construction.

The disbursements for additions to equipment are classified as between "General University Furniture and Fixtures" and "Departmental Equipment". All laboratory apparatus, tools, and machinery, and all furniture of special construction is classed as "Departmental Equipment."

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PART THREE

DISBURSEMENTS

1912-1913 Items	1912-1913 Totals	Biennium Items	Biennium Totals	See Page
$ 736,300.49		$ 1,206,281.40		22
1,560,933.96		3,069,269.55		40
	$ 2,297,234.45		$ 4,275,550.95	
8,993.44		15,259.94		61
1,094.74		1,916.18		61
2,941.38		4,859.60		62
	$ 13,029.56		$ 22,035.72	
	$ 2,310,264.01		$ 4,297,586.67	

CAPITAL DISBURSEMENTS (Continued)

Especial attention is called to the schedule of "Disbursements for Departmental Equipment". These disbursements are shown by colleges and administrative offices, and by departments in each college. In a separate schedule are given the disbursements for the purchase of books from departmental expense allotments.

With reference to the schedule of capital disbursements on account of the museum of Natural History and the museum of Classical and European Culture, it should be borne in mind that these museums have been enriched by gifts to the University from friends thruout the State and by gifts from members of the faculty. The value of such gifts to the University is very great, but, because of the unique character of museum specimens, no attempt has been made to fix a monetary value on such gifts.

Disbursements for such expendable supplies as laboratory and office supplies are not included under the heading "Capital Disbursements". These disbursements will be found included in the expense items of the various schedules of "Operation and Maintenance Disbursements".

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CAPITAL DISBURSEMENTS

	1911-1912 Items	Totals
Land		
Additions to University Farm Lands	$ 20,000.00	
Additions to Campus	38,100.00	
		$ 58,100.00
Land Improvements		
Pavements and walks		4,715.48
Buildings		
Agronomy Greenhouse	$ 5,056.80	
Animal Husbandry Building	35.35	
Armory	369.40	
Ceramics Building	1,850.58	
Commerce Building	29,714.29	
Dairy Barn and House		
Farm Mechanics Building	8,000.00	
Glass Houses		
Gymnasium	2,942.43	
Heating and Lighting Plant	28,149.26	
Law Building	673.61	
Lincoln Hall	79,013.83	
Mining Building	579.53	
Sheep Building	587.02	
Transportation Group	12,893.45	
Woman's Building	25,626.68	
		$195,492.23
Equipment		
General university furniture and fixtures	$ 21,726.89	
Departmental	124,954.04	
		$146,680.93
Library		
From general funds	$ 23,833.59	
From departmental funds	36,464.61	
		$ 60,298.20
Museum		
Classical and European Culture } Natural History }	$ 4,694.07	
		$ 4,694.07
Totals, page 20		$469,980.91

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CAPITAL DISBURSEMENTS

1911-1912 Items	1911-1912 Totals	Biennium Items	Biennium Totals	See Page
$ 125.00		$ 20,125.00		
		38,100.00		
	$ 125.00		$ 58,225.00	
	3,918.49		8,633.97	24
3,943.20		9,000.00		24
9,020.15		9,055.50		24
77,622.33		77,991.73		25
18,983.49		20,834.07		25
80,220.09		109,934.38		25
14,131.36		14,131.36		26
		8,000.00		26
42,647.45		42,647.45		26
2,057.57		5,000.00		27
1,823.99		29,973.25		27
9,199.76		9,873.37		27
2,948.15		81,961.98		28
24,484.06		25,063.59		28
1,410.43		1,997.45		28
138,161.63		151,055.08		29
88,860.56		114,487.24		29
	$515,514.22		$711,006.45	
$ 17,575.78		$ 39,302.67		29
149,738.52		274,692.56		30
	$167,314.30		$313,995.23	
$ 27,853.55		$ 51,687.14		33
16,592.62		53,057.23		34
	$ 44,446.17		$104,744.37	
3,434.45				
1,547.86		9,676.38		37
	$ 4,982.31		$ 9,676.38	
	$736,300.49		$ 1,206,281.40	

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CAPITAL DISBURSEMENTS

Pavements and Walks

	1911-1912	1912-1913	Biennium
General labor	$ 186.00	$ 159.70	$ 345.70
Student labor	13.20	56.68	69.88
Materials for pavements and walks	2,765.38	2,884.67	5,650.05
Paving assessments	1,750.90	817.44	2,568.34
Totals, page 22	$ 4,715.48	$ 3,918.49	$ 8,633.97

Agronomy Green House

	1911-1912	1912-1913	Biennium
General labor	$ 651.97	$ 262.45	$ 914.42
Building materials		1,016.62	1,016.62
Permanent fixtures	433.08	254.41	687.49
Freight and express	21.75	7.04	28.79
Contracts	3,950.00	2,402.68	6,352.68
Totals, page 22	$ 5,056.80	$ 3,943.20	$ 9,000.00

Animal Husbandry Building

	1911-1912	1912-1913	Biennium
Salaries for superintendence		$ 799.99	$ 799.99
General labor	$ 35.35	45.78	81.13
Student labor		217.45	217.45
Building materials		52.49	52.49
Freight and express		1.03	1.03
Traveling expenses		136.82	136.82
Incidentals		47.43	47.43
State Architect's fees		2,480.19	2,480.19
Contract payment		5,238.97	5,238.97
Totals, page 22	$ 35.35	$ 9,020.15	$ 9,055.50

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CAPITAL DISBURSEMENTS

Armory

	1911-1912	1912-1913	Biennium
Salaries for superintendence		$ 1,000.01	$ 1,000.01
General labor	$ 265.29	74.75	340.04
Student labor		31.80	31.80
Traveling expenses	91.51	143.26	234.77
Incidentals	12.60	6.65	19.25
Building materials		236.77	236.77
Freight and express		4.17	4.17
Building contracts		72,436.22	72,436.22
State Architect's fees		3,688.70	3,688.70
Totals, page 22	$ 369.40	$ 77,622.33	$ 77,991.73

Ceramics Building

	1911-1912	1912-1913	Biennium
Salaries for superintendence		$ 176.65	$ 176.65
General labor	$ 52.68	257.87	310.55
Student labor		13.87	13.87
Building materials	121.62	2,200.67	3,322.30
Permanent fixtures		630.92	630.92
Freight and express	110.00		110.00
Incidentals	9.01	102.46	111.47
Building contracts	1,336.29	14,601.05	15,937.34
State Architect's fees	220.97		220.97
Totals, page 22	$ 1,850.58	$ 18,983.49	$ 20,834.07

Commerce Building

	1911-1912	1912-1913	Biennium
Salaries for superintendence		$ 75.00	$ 75.00
General labor	$ 806.67	1,312.66	2,119.33
Student labor		156.52	156.52
Permanent fixtures	267.20	4,646.83	4,914.03
Freight and express	10.12	239.80	249.92
Traveling expense	46.20	44.56	90.76
Incidentals (including miscellaneous dedication expense items)	21.95	869.87	891.82
Building contracts	26,987.50	67,556.70	94,544.20
State Architect's fees	1,574.65		1,574.65
Printing and postage		154.77	154.77
Building materials		2,117.58	2,117.58
Laboratory equipment		971.41	971.41
Books		11.50	11.50
Heat and light extension		2,062.89	2,062.89
Totals, page 22	$ 29,714.29	$ 80,220.09	$109,934.38

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CAPITAL DISBURSEMENTS

Dairy Barn and House

	1911-1912	1912-1913	Biennium
General labor		$ 114.25	$ 114.25
Student labor		202.43	202.43
Building materials		13.83	13.83
Building contracts		13,800.85	13,800.85
Totals, page 22		$ 14,131.36	$ 14,131.36

Farm Mechanics Building

	1911-1912	1912-1913	Biennium
General labor	$ 3,582.48		$ 3,582.48
Building materials, electric, and plumbing fixtures	3,889.77		3,889.77
Contract	527.75		527.75
Totals, page 22	$ 8,000.00		$ 8,000.00

Glass Houses

	1911-1912	1912-1913	Biennium
General labor		$ 1,406.64	$ 1,406.64
Student labor		70.13	70.13
Building materials		2,583.22	2,583.22
Permanent fixtures		150.27	150.27
Grading		215.50	215.50
Freight and express		106.37	106.37
Traveling expenses		12.88	12.88
Incidentals		27.11	27.11
Building contracts		37,415.33	37,415.33
State Architect's fees		660.00	660.00
Totals, page 22		$ 42,647.45	$ 42,647.45

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CAPITAL DISBURSEMENTS

Gymnasium

	1911-1912	1912-1913	Biennium
General labor	$ 987.88	$ 327.87	$ 1,315.75
Student labor		3.30	3.30
Building, plumbing, and electric materials	1,954.55	529.79	2,484.34
Freight and express		4.61	4.61
Building contracts		1,192.00	1,192.00
Totals, page 22	$ 2,942.43	$ 2,057.57	$ 5,000.00

Heating and Lighting Plant

	1911-1912	1912-1913	Biennium
Salaries for superintendence		$ 458.32	$ 458.32
General labor	$ 5,989.74	183.60	6,173.34
Machinery and apparatus	8,648.01	404.32	9,052.33
Building improvements and additions	3,887.17		3,887.17
General building and machinery equipment	9,301.01	749.90	10,050.91
Freight and express	289.63	1.09	290.72
Traveling expenses	23.54	26.76	50.30
Incidentals	10.16		10.16
Totals, page 22	$ 28,149.26	$ 1,823.99	$ 29,973.25

Law Building

	1911-1912	1912-1913	Biennium
General labor	$ 312.79	$ 2,558.73	$ 2,871.52
Student labor		47.58	47.58
General building materials	360.22	5,649.79	6,010.01
Permanent fixtures		663.51	663.51
Freight and express	.60	280.15	280.15
Totals, page 22	$ 673.61	$ 9,199.76	$ 9,873.37

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CAPITAL DISBURSEMENTS

Lincoln Hall

	1911-1912	1912-1913	Biennium
General labor	$ 1,073.71	$ 68.40	$ 1,142.11
Heating plant extension	206.50	112.50	319.00
Elevators	2,779.00		2,779.00
Freight and express	237.25		237.25
Telephone equipment	825.00		825.00
Building contracts	66,932.93	2,735.55	69,668.48
State Architect's fee	1,772.13		1,772.13
General building equipment, electricity, and plumbing	4,221.69	31.70	4,253.39
Decoration	965.62		965.62
Totals, page 22	$ 79,013.83	$ 2,948.15	$ 81,961.98

Mining Building

	1911-1912	1912-1913	Biennium
Salaries for superintendence		$ 176.66	$ 176.66
General labor		250.10	250.10
Student labor		2.75	2.75
Building materials		1,367.83	1,367.83
Permanent fixtures		689.47	689.47
Laboratory apparatus and machinery		3,967.46	3,967.46
Freight and express		226.27	226.27
Incidentals	$ 11.40		11.40
Building contracts	402.05	17,729.33	18,131.38
State Architect's fees	166.08	74.19	240.27
Totals, page 22	$ 579.53	$ 24,484.06	$ 25,063.59

Sheep Building

	1911-1912	1912-1913	Biennium
General labor	$ 540.09	$ 340.80	$ 880.89
Building material	46.93	1,069.63	1,116.56
Totals, page 22	$ 587.02	$ 1,410.43	$ 1,997.45

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CAPITAL DISBURSEMENTS

Transportation Group

	1911-1912	1912-1913	Biennium
Salaries for superintendence		$ 313.33	$ 313.33
General labor	$ 1,337.57	3,432.07	4,769.64
Student labor		237.05	237.05
Building material		4,155.25	4,155.25
Permanent fixtures	33.60	8,886.29	8,919.89
Laboratory apparatus and machinery		9,988.21	9,988.21
Freight and express		624.88	624.88
Traveling expenses	47.43	72.29	119.72
Incidentals	24.85	79.84	104.69
Building contracts	9,350.00	109.403.67	118,753.67
State Architect's fees	2,100.00	968.75	3,068.75
Totals, page 22	$ 12,893.45	$138,161.63	$151,055.08

Woman's Building Addition

	1911-1912	1912-1913	Biennium
Salaries for superintendence		$ 1,399.96	$ 1,399.96
General labor	$ 818,07	2,530.80	3,348.87
Student labor		262.59	262.59
Building material	32.81	2,090.88	2,123.69
Permanent fixtures		3,745.92	3,745.92
Laboratory apparatus and machinery		2,241.21	2,241.21
Freight and express		170.54	170.54
Traveling expenses	39.22	102.08	141.30
Incidentals	9.53		9.53
Building contracts	23,258.17	75,112.14	98,370.31
Heating and lighting extension		204.44	204.44
State Architect's fees	1,468.88	1,000.00	2,468.88
Totals, page 22	$ 25,626.68	$ 88,860.56	$114,487.24

Furniture and Fixtures

	1911-1912	1912-1913	Biennium
General materials	$ 313.71	$ 171.84	$ 485.55
General labor	158.70	234.85	393.55
General furniture and fixtures	6.080.15	1,641.92	7,722.07
Freight and express	50.80	23.04	73.84
Furniture and fixtures from building and equipment appropriations			
Ceramics Building		162.98	162.98
Commerce Building	510.00	4,518.80	5,028.80
Law Building	600.00	1,067.28	1,667.28
Lincoln Hall	13,958.65	31.00	13,989.65
Mining Building		544.40	544.40
Physics Building	54.88		54.88
Transportation Group		6,025.40	6,025.40
Woman's Building		3,154.27	3,154.27
Totals, page 22	$ 21,726.89	$ 17,575.78	$ 39,302.67

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DISBURSEMENTS FOR DEPARTMENTAL EQUIPMENT

	1911-1912 Items	Totals
Administrative Offices		
President's Office	$ 112.50	
Comptroller's Office	6.25	
Registrar's Office	470.00	
		$ 588.75
General University Departments		
Dean of Men		
Dean of Women	$ 34.50	
Library	2,774.94	
Natural History Library	4,725.46	
Military	369.06	
Physical Training—Men	661.84	
Physical Training—Women	138.50	
High School Visitor		
Blue Printing	468.15	
Philology, Journal of English and Germanic		
		$ 9,172.45
Colleges and Schools		
Literature and Arts	$ 2,038.66	
Science	13,441.40	
Agriculture	55,270.44	
Engineering	20,389.05	
Law	33.00	
Medicine	534.76	
Dentistry	82.25	
Pharmacy	1,090.06	
Graduate School	3,798.85	
Library School	199.40	
Music	396.16	
		$ 97,274.03
Auxiliary Departments		
Accountancy Committee		
Water Survey	$ 1,607.06	
Co-Operative Mines Investigation	707.38	
		$ 2,314.44
Physical Plant		
Urbana		
Supervising Architect's Office	$ 88.88	
Building equipment and additions	6,502.90	
Heating Plant equipment		
Bronze tablets	250.63	
Faculty tennis courts	225.56	
Fire department	430.50	
Telephone exchange	1,654.10	
Water station	6,451.80	
		$ 15,604.37
Totals, page 22		$124,954.04

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DISBURSEMENTS FOR DEPARTMENTAL EQUIPMENT

1912-1913 Items	1912-1913 Totals	Biennium Items	Biennium Totals	See Page
$ 195.73		$ 308.23		
545.37		551.62		
659.19		1,129.19		
	$ 1,400.29		$ 1,989.04	
$ 16.92		16.92		
52.50		87.00		
1,019.88		3,794.82		
		4,725.46		
526.67		895.73		
1,074.77		1,736.61		
260.51		399.01		
64.95		64.95		
		468.15		
260.00		260.00		
	$ 3,276.20		$ 12,448.65	
$ 1,508.26		$ 3,546.92		32
19,691.35		33,132.75		32
72,239.99		127,510.43		32
29,398.59		49,787.64		33
		33.00		
1,940.40		2,475.16		
		82.25		
632.71		1,722.77		
6,122.01		9,920.86		
		199.40		
184.62		580.78		
	$131,717.93		$228,991.96	
$ 36.75		$ 36.75		
1,197.16		2,804.22		
272.60		979.98		
	$ 1,506.51		$ 3,820.95	
$ 377.03		$ 465.91		
6,348.17		12,851.07		
2,984.14		2,984.14		
		250.63		
		225.56		
700.73		1,131.23		
184.16		1,838.26		
1,243.36		7,695.16		
	$ 11,837.59		$ 27,441.96	
	$149,738.52		$274,692.56	

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DEPARTMENTAL EQUIPMENT

College of Literature and Arts

	1912-1913
Administrative	$ 207.05
Art and Design	147.26
Classics	1.72
Courses in Commerce	34.07
Education	285.63
English	271.53
German	120.34
History	37.18
Philosophy	94.60
Psychology	243.88
Romance Languages	65.00
Total, page 30	$ 1,508.26

College of Science

	1912-1913
Administrative	$ 87.78
Astronomy	1,500.00
Botany	1,489.65
Ceramics	4,890.51
Chemistry	7,609.51
Entomology	1,115.50
Geology	498.59
Mathematics	63.63
Physiology	456.37
Zoology	1,979.81
Total, page 30	$ 19,691.35

College of Agriculture

	1912-1913
Administrative	$ 8,415.55
Agricultural Extension	270.36
Agronomy	17,863.46
Animal Husbandry	24,277.01
Dairy Husbandry	9,264.82
Horticulture	11,402.59
Household Science	
General	599.06
Cafeteria	147.14
Total, page 30	$ 72,239.99

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DEPARTMENTAL EQUIPMENT

College of Engineering

	1912-1913
Administrative	$ 562.24
Architecture	564.15
Civil Engineering	374.47
Electrical Engineering	2,588.89
Experiment Station	4,248.75
General Engineering Drawing	146.41
Mechanical Engineering	2,454.54
Mining Engineering	8,384.40
Physics	1,816.82
Railway Engineering	6,047.13
Theoretical and Applied Mechanics	2,210.79
Total, page 30	$ 29,398.59

CAPITAL DISBURSEMENTS

Library

	1911-1912	1912-1913	BIENNIUM
Printing, postage, and office supplies	$ 214.87	$ 303.10	$ 517.97
Freight and express	1,183.25	537.87	1,721.12
Books	22,362.67	26,890.47	49,253.14
Incidentals	72.80	122.11	194.91
Totals, page 22	$ 23,833.59	$ 27,853.55	$ 51,687.14

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CAPITAL DISBURSEMENTS

For Library from Departmental Allotments

	1911-1912 Items	Totals
Administrative Departments		
President's Office		
General University Departments		
Dean of Women	$ 1.35	
Library (offices)	82.29	
Military	76.99	
High School Visitor		
B'nai B'rith Fund		
		$ 160.63
Colleges and Schools		
Literature and Arts	3,002.68	
Science	235.65	
Agriculture	947.54	
Engineering	1,667.90	
Law	3,615.96	
Medicine	412.21	
Pharmacy	167.53	
Graduate School	25,937.44	
Library School	277.02	
Music	12.80	
		$ 36,276.73
Auxiliary Departments		
Water Survey	$ 21.25	
		$ 21.25
Physical Plant		
Supervising Architect's Office		$ 6.00
Totals, page 22		$ 36,464.61

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CAPITAL DISBURSEMENTS

For Library from Departmental Allotments

1912-1913 Items	1912-1913 Totals	Biennium Items	Biennium Totals	See Page
$ 171.58		$ 171.58		
	$ 171.58		$ 171.58	
$ 43.85		$ 45.20		
336.60		418.89		
113.30		190.29		
4.75		4.75		
490.39		490.39		
	$ 988.89		$ 1,149.52	
$ 3,015.57		$ 6,018.25		36
359.87		595.52		36
1,154.73		2,102.27		36
1,283.61		2,951.51		37
4,030.69		7,646.65		
101.00		513.21		
180.00		347.53		
4,882.99		30,820.43		
282.75		559.77		
16.60		29.40		
	$ 15,307.81		$ 51,584.54	
$ 124.34		$ 145.59		
	$ 124.34		$ 145.59	
			$ 6.00	
	$ 16,592.62		$ 53,057.23	

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DISBURSEMENTS FOR LIBRARY FROM DEPARTMENTAL FUNDS

College of Literature and Arts

	1912-1913
Classics	$ 20.92
Courses in Commerce	2,878.50
Education	25.00
English	75.60
German	15.55
Total, page 34	$ 3,015.57

College of Science

	1912-1913
Administrative	$ 5.71
Astronomy	4.88
Botany	12.65
Chemistry	11.46
Geology	289.45
Mathematics	19.00
Zoology	16.72
Total, page 34	$ 359.87

College of Agriculture

	1912-1913
Administrative	$ 421.88
Agricultural Extension	32.20
Agronomy	46.84
Animal Husbandry	434.05
Botany	13.45
Dairy Husbandry	26.64
Horticulture	166.77
Household Science	12.90
Total, page 34	$ 1,154.73

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DISBURSEMENTS FOR LIBRARY FROM DEPARTMENTAL FUNDS

College of Engineering

	1912-1913
Administrative	$ 45.10
Architecture	706.33
Civil Engineering	48.90
Engineering Experiment Station	107.40
Mining Engineering	157.64
Mechanical Engineering	119.75
Physics	43.83
Railway Engineering	19.90
Theoretical and Applied Mechanics	34.76
Total, page 34	$ 1,283.61

CAPITAL DISBURSEMENTS

Museum

	1911-12	1912-13 Classical and European Culture	1912-13 Natural History	Biennium
General labor	$ 595.25	$ 64.80	$ 123.00	$ 783.05
Student labor		78.96	160.70	239.66
Materials and supplies	1,208.21	97.12	89.87	1,395.20
Specimens and cases	2,722.88	2,979.43	1,027.85	6,730.16
Freight and express	167.73	214.14	146.44	528.31
Totals, page 22	$4,694.07	$3,434.45	$1,547.86	$9,676.38

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DISBURSEMENTS FOR OPERATION AND MAINTENANCE

The following schedule shows the disbursements for operation and maintenance of the various divisions and colleges of the University. It should be carefully borne in mind that the figures shown for the various colleges and schools do not include any of the cost of maintaining buildings and grounds, or of heating and lighting the buildings. These costs are shown under the heading of "Physical Plant". Nor do the amounts given for the various colleges and schools include any share of the cost of the general administration of the University, or of the cost of such general University departments as the department of Physical Training, the Office of the Dean of Men, or the University Library. Further, it should be noted that the figures given do not include any allowance for the depreciation of buildings and equipment used by any of the colleges and schools, or for the loss of permanent equipment. The figures given represent disbursements in total costs. It is thought that the figures may be useful in so far as they show the apportionment of available funds between the different interests of the University.

The following schedules, showing net disbursements on account of operation and maintenance expenses of the various University interests, will be found largely self-explanatory. In the main schedule, the various University interests are grouped under the following headings:

Administration,
General University Departments and Expenses,
Colleges and Schools,
Auxiliary Departments,
Physical Plant.

Under the heading "Administration" will be found the disbursements on account of the administrative offices, with the exception of the Office of the Supervising Architect. Disbursements on account of the Office of the Supervising Architect are included under the heading, "Physical Plant at Urbana". Attention is also called to the fact that the Registrar of the University served during the biennium as Secretary of the Board of Trustees. In considering the disbursements on account of the Registrar's Office, it should be kept in mind, therefore, that a considerable part of these disbursements should be considered as expenses of the Secretary of the Board of Trustees.

Such University interests as the University Library and the Office of the Dean of Men are to be found grouped under the heading, "General University Departments". All of the departments so grouped are conducted for the benefit of the work of all the colleges and schools of the University. For example, the University Library and the University Gymnasium were conducted during the biennium quite as much for the College of Agriculture or for the College of Engineering as for the College of Literature and Arts.

The disbursements on account of the Courses in Commerce will be found listed in the schedule for the College of Literature and Arts. The disbursements on account of the Courses in Ceramics will be found listed in the schedule of the College of Science. The disbursements on account

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of the Department of Mining Engineering will be found listed in the schedule for the College of Engineering. Especial mention is made of these items because of the fact that separate State appropriations were made for their support.

Under the heading, "Auxiliary Departments", will be found those activities over which the University has supervision, such as the Committee for the Examination of Candidates for the Degree of Certified Public Accountant. These interests are not a part of the instructional work of the University.

No attempt is made to show the cost of instruction for a student in any college or school. In making any such computation it should be borne in mind that the entire function of the University does not center in the instruction of the students who are in attendance at any given date. A great deal of the cost of administration is due to the making of provision for University work in the future. A very considerable part of the cost of general University departments is incurred because of the work that the University is carrying on in investigation and research. So again a part of the expense of each college and of each department represents the expense chargeable rather to scientific investigation and research than to the instruction of students. It is a difficult task to separate the cost of providing for scientific investigation from the cost of the instruction of students because the two are inseparably connected in the organization and in the daily work of the institution.

Granted that it would be possible to separate the cost of instruction from the cost of investigation and research, a still further problem of great difficulty presents itself in the pro rating of costs to the various colleges. The College of Literature and Arts, for example, during the biennium, was engaged in the instruction of numerous classes of students from the College of Agriculture and from the College of Engineering, as well as of students registered in the College of Literature and Arts alone.

It will be seen, for example, that any attempt to set out the cost of instruction in the College of Agriculture involves four problems of great difficulty. In the first place, the cost of general University administration and of the general University departments must be pro rated so that the proper share of the cost is borne by the College of Agriculture. In the second place, the College of Agriculture must be charged with the depreciation in value of the buildings and equipment that it uses. In the third place, the cost of scientific investigation and of agricultural extension must be separated from the cost of instruction. In the fourth place, the College of Agriculture must be charged with that share of the cost of the College of Literature and Arts and of the College of Science that the two latter colleges have incurred because of the presence of students from the College of Agriculture in their classes.

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NET DISBURSEMENTS FOR OPERATION AND MAINTENANCE

	1911-1912 Items	Totals
Administration		
Board of Trustees	$ 3,274.86	
President's Office	21,692.37	
Comptroller's Office	14,582.73	
Registrar's Office	13,804.50	
Treasurer's Office	600.00	
Retiring allowance		
		$ 53,954.46
General University Departments and Expenses		
Dean of Men	11,099.15	
Dean of Women	2,662.31	
Library	35,591.83	
Military	4,968.35	
Physical Training—Men	9,532.89	
Physical Training—Women	3,603.78	
High School Visitor	5,904.60	
High School Contest	400.00	
Blue Printing	3,269.38	
Hospital Association		
University Exercises	4,577.62	
Printing and postage	6,291.84	
Publications	6,194.99	
Interest on Snyder Fund	230.90	
		$ 94,327.64
Colleges and Schools		
Literature and Arts	$170,818.51	
Science	161,597.40	
Agriculture	417,642.78	
Engineering	230,987.57	
Medicine	45,632.68	
Dentistry	17,650.45	
Pharmacy	13,222.85	
Law	20,784.65	
Graduate	31,165.63	
Library	7,806.83	
Music	16,467.74	
Summer Session	14,932.44	
		$1,148,709.53
Auxiliary Departments		
Accountancy Committee	$ 656.94	
Water Survey	17,424.45	
Mines investigation	1,613.71	
		$ 19,695.10
Physical Plant		
Urbana	$144,271.94	
Chicago	47,376.92	
		$ 191,648.86
Totals, page 20		$ 1,508,335.59

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NET DISBURSEMENTS FOR OPERATION AND MAINTENANCE

1912-1913 Items	1912-1913 Totals	Biennium Items	Biennium Totals	See Page
$ 4,207.65		$ 7,482.51		42
22,955.90		44,648.27		42
14,365.37		28,948.10		42
14,502.06		28,306.56		42
600.00		1,200.00		
2,500.00		2,500.00		
	$ 59,130.98		$ 113,085.44	
$ 11,008.38		$ 22,107.53		43
2,967.32		5,629.63		43
42,309.97		77,901.80		43
6,033.86		11,002.21		43
10,797.95		20,330.84		44
4,194.01		7,797.79		44
6,145.27		12,049.87		44
365.37		765.37		44
2,162.64		5,432.02		45
1,591.75		1,591.75		45
6,624.78		11,202.40		45
9,686.03		15,977.87		
10,174.66		16,369.65		45
		230.90		
	$ 114,061.99		$ 208,389.63	
$179,868.89		$350,687.40		46
168,289.88		329,887.28		46
476,413.87		894,056.65		48
238,464.42		469,451.99		48
31,844.48		77,477.16		50
		17,650.45		51
14,359.91		27,582.76		51
22,888.52		43,673.17		51
38,859.80		70,025.43		52
7,768.55		15,575.38		52
17,395.88		33,863.62		52
14,856.73		29,789.17		53
	$1,211,010.93		$2,359,720.46	
$ 861.96		$ 1,518.90		53
22,478.06		39,902.51		53
7,397.98		9,011.69		53
	$ 30,738.00		$ 50,433.10	
$133,850.26		$278,122.20		54
12,141.80		59,518.72		56
	$ 145,992.06		$ 337,640.92	
	$ 1,560,933.96		$ 3,069,269.55	

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DISBURSEMENTS FOR OPERATION AND MAINTENANCE

Board of Trustees

	1911-1912	1912-1913	Biennium
Traveling and incidental expenses	$ 2,636.99	$ 3,192.55	$ 5,829.54
Services of audit company	494.62	1,015.10	1,509.72
Legal services	143.25		143.25
Totals, page 40	$ 3,274.86	$ 4,207.65	$ 7,482.51

President's Office

	1911-1912	1912-1913	Biennium
Salaries and wages	$ 18,907.29	$ 20,440.34	$ 39,347.63
Printing, postage, and office supplies	715.66	394.95	1,110.61
Freight and express		27.03	27.03
Incidentals		75.89	75.89
Traveling expenses of prospective appointees, etc.	2,069.42	2,017.69	4,087.11
Totals, page 40	$ 21,692.37	$ 22,955.90	$ 44,648.27

Comptroller's Office

	1911-1912	1912-1913	Biennium
Salaries and wages	$ 11,144.45	$ 12,279.90	$ 23,424.35
Printing, postage, and office supplies	3,196.25	1,751.62	4,947.87
Freight and express	31.48	31.20	62.68
Traveling expenses	149.06	228.57	377.63
Miscellaneous	1.49	24.08	25.57
Bursar's bond	60.00	50.00	110.00
Totals, page 40	$ 14,582.73	$ 14,365.37	$ 28,948.10

Office of Registrar and Secretary of Board

	1911-1912	1912-1913	Biennium
Salaries and wages	$ 11,543.50	$ 12,432.85	$ 23,976.35
Printing, postage, and office supplies	1,350.00	1,423.46	2,773.46
General supplies	815.34	581.90	1,397.24
Freight and express	41.00	47.29	88.29
Incidentals	54.66	16.56	71.22
Totals, page 40	$ 13,804.50	$ 14,502.06	$ 28,306.56

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DISBURSEMENTS FOR OPERATION AND MAINTENANCE

Dean of Men

	1911-1912	1912-1913	Biennium
Salaries and wages	$ 10,600.58	$ 10,331.07	$ 20,931.65
Printing, postage, and office supplies	489.14	656.51	1,145.65
Freight and express	3.59	10.42	14.01
Incidentals	5.84	10.38	16.22
Totals, page 40	$ 11,099.15	$ 11,008.38	$ 22,107.53

Dean of Women

	1911-1912	1912-1913	Biennium
Salaries and wages	$ 2,507.91	$ 2,854.07	$ 5,361.98
Printing, postage, and office supplies	127.41	110.17	237.58
General supplies	1.39		1.39
Freight and express	3.72	2.40	6.12
Incidentals	21.88	.68	22.56
Totals, page 40	$ 2,662.31	$ 2,967.32	$ 5,629.63

Library

	1911-1912	1912-1913	Biennium
Salaries and wages	$ 33,640.98	$ 40,579.82	$ 74,220.80
Printing, postage, and office supplies	718.05	897.98	1,616.03
General supplies	1,209.47	742.59	1,952.06
Incidentals	23.33	2.50	25.83
Freight and express		37.08	37.08
Publications		50.00	50.00
Totals, page 40	$ 35,591.83	$ 42,309.97	$ 77,901.80

Military Department

	1911-1912	1912-1913	Biennium
Salaries and wages	$ 1,969.70	$ 2,093.83	$ 4,063.53
Scholarships	2,364.00	$ 2,682.00	$ 5,046.00
Printing, postage, and office supplies	107.84	155.49	263.33
General supplies	212.60	184.74	397.34
Freight and express	49.81	23.81	73.62
Traveling expenses		135.04	135.04
Incidentals	95.00	215.13	310.13
Repairs		75.70	75.70
*Insurance premiums	169.40	468.12	637.52
Totals, page 40	$ 4,968.35	$ 6,033.86	$ 11,002.21

*The regulations of the United States War Department require the insuring of military equipment loaned by the Department to the University.

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DISBURSEMENTS FOR OPERATION AND MAINTENANCE

Physical Training—Men

	1911-1912	1912-1913	Biennium
Salaries and wages	$ 9,377.71	$ 9,267.99	$ 18,645.70
Printing, postage, and office supplies	23.57	37.20	60.77
General supplies	20.75	939.90	960.65
Freight and express	17.17	55.04	72.21
Traveling expenses	12.04	10.00	22.04
Incidentals	81.65	24.43	106.08
Laundry work		463.39	463.39
Totals, page 40	$ 9,532.89	$ 10,797.95	$ 20,330.84

Physical Training —Women

	1911-1912	1912-1913	Biennium
Salaries and wages	$ 3,392.05	$ 4,024.75	$ 7,416.80
Printing, postage, and office supplies	76.79	39.62	116.41
General supplies	17.00	75.48	92.48
Freight and express	3.05	6.08	9.13
Traveling expenses	54.29	20.53	74.82
Incidentals	60.60	27.55	88.15
Totals, page 40	$ 3,603.78	$ 4,194.01	$ 7,797.79

High School Visitor

	1911-1912	1912-1913	Biennium
Salaries and wages	$ 3,246.53	$ 3,402.66	$ 6,649.19
Printing, postage, and office supplies	866.87	836.45	1,703.32
Freight and express	12.83	12.32	25.15
Traveling expenses	1,423.07	1,683.09	3,106.16
Lectures	125.00		125.00
Entertainment expenses of High School Conference	230.30	210.75	441.05
Totals, page 40	$ 5,904.60	$ 6,145.27	$ 12,049.87

High School Contest

	1911-1912	1912-1913	Biennium
Salaries and wages	$ 50.80	$ 17.10	$ 67.90
Printing, postage, and office supplies	44.58	73.98	118.56
General supplies	52.40	58.80	111.20
Freight and express	.90	1.10	2.00
Traveling expenses	174.82	133.39	308.21
Incidentals	76.50	81.00	157.50
Totals, page 40	$ 400.00	$ 365.37	$ 765.37

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DISBURSEMENTS FOR OPERATION AND MAINTENANCE

Blue Printing

	1911-1912	1912-1913	Biennium
Salaries and wages	$ 2,269.35	$ 1,995.35	$ 4,264.70
Printing, postage, and office supplies	51.93	33.88	85.81
General supplies	854.76	82.61	937.37
Incidentals	93.34	50.80	144.14
Totals, page 40	$ 3,269.38	$ 2,162.64	$ 5,432.02

Hospital Association

	1912-1913*	Biennium
Student labor	$ 25.00	$ 25.00
Office supplies	8.25	8.25
Incidentals	1,558.50	1,558.50
Totals, page 40	$ 1,591.75	$ 1,591.75

*Not administered by the University in 1911-12.

University Exercises

	1911-1912	1912-1913	Biennium
Lectures	$ 1,979.80	$ 2,708.47	$ 4,688.27
Wages of ushers, etc.	390.32	439.30	829.62
Supplies and general expense on account of exercises, receptions, etc.	1,882.95	2,046.22	3,929.17
Entertainment of Legislators		431.00	431.00
Engrossing diplomas	324.55	335.90	660.45
Lincoln Hall dedication		663.89	663.89
Totals, page 40	$ 4,577.62	$ 6,624.78	$ 11,202.40

Publications*

	1911-1912	1912-1913	Biennium
Alumni Quarterly	$ 1,000.00	$ 1,000.00	$ 2,000.00
Alumni Record	171.93	5,701.66	5,873.59
Journal of English and Germanic Philology	1,229.38	175.07	1,404.45
Annual Register	3,793.68	3,297.93	7,091.61
Totals, page 40	$ 6,194.99	$ 10,174.66	$ 16,369.65

*Not including publications paid for from departmental allotments.

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DISBURSEMENTS FOR OPERATION AND MAINTENANCE

College of Literature and Arts

Department	Salaries and Wages	Printing, Postage and Office Supplies	Laboratory and Departmental Supplies
Administration	$ 4,109.72	$ 328.02	
Art and Design	5,575.85	81.04	52.45
Classics	13,250.00	19.55	44.99
Commerce	22,082.48	30.70	50.00
Education	11,649.40	458.03	
English	41,100.83	179.55	61.37
German	20,842.48	24.68	
History	16,536.37	57.19	
Philosophy	7,001.35	2.70	
Political Science	9,378.16	14.70	
Psychology	5,333.93	18.48	148.95
Romance Languages	16,425.61	14.43	5.50
Sociology	3,866.84	16.15	
Totals—1912-1913	$177,153.02	$ 1,245.22	$ 363.26
**Totals*—1911-1912	$167,808.60	$ 1,325.70	$ 366.32
Totals—Biennium, page 40	$344,961.62	$ 2,570.92	$ 729.58

*Departmental figures for 1911-1912 not available.

College of Science

Department	Salaries and Wages	Printing, Postage and Office Supplies	Laboratory and Departmental Supplies
Administration	$ 1,259.33	$ 142.56	
Astronomy	2,938.30	5.00	
Botany	14,001.48	85.37	1,340.56
Ceramics	9,001.67	145.01	1,775.78
Chemistry	48,844.25	669.16	12,245.82
Entomology	6,258.92	34.51	222.75
Geology	10,755.35	53.09	188.33
Mathematics	30,089.28	1.08	29.05
Physiology	4,404.28	76.05	667.40
Zoology	19,309.42	236.74	956.89
Totals—1912-1913	$146,862.28	$ 1,448.57	$ 17,426.58
**Totals*—1911-1912	$141,986.43	$ 1,307.43	$ 16,585.50
Totals—Biennium, page 40	$288,848.71	$ 2,756.00	$ 34,011.08

*Departmental figures for 1911-1912 not available.

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DISBURSEMENTS FOR OPERATION AND MAINTENANCE

College of Literature and Arts

Lectures	Freight and Express	Publications	Traveling Expenses	Incidentals	Totals
	$ 4.97			$ 6.50	$ 4,449.21
	17.07		$ 11.60	64.71	5,802.72
	.35				13,314.89
$ 26.50	14.57	$ 106.75		3.50	22,314.50
110.00	26.19	72.00		23.82	12,339.44
	9.18	197.48	314.86	35.25	41,898.52
	8.33			13.15	20,889.14
	1.11			2.00	16,596.67
	1.35				7,005.40
				1.05	9,393.91
	10.52			2.50	5,514.38
	1.00			12.67	16,459.21
	7.91				3,890.90
$ 136.50	$ 103.05	$ 376.23	$ 326.46	$ 165.15	$179,868.89
$ 350.00	$ 189.07		$ 365.28	$ 413.54	$170,818.51
$ 486.50	$ 299.12	$ 376.23	$ 691.74	$ 578.69	$350,687.40

College of Science

Freight and Express	Traveling Expenses	Repairs	Incidentals	Totals
$ 1.50	$ 38.52		$ 7.03	$ 1.448.94
46.49				2,989.79
47.06	183.42		2.80	15,660.69
408.75	431.25	$ 152.40	1.37	11,916.23
611.23	164.28	104.86	70.11	62,709.71
18.69				6,534.87
13.34	6.97		2.79	11,019.87
.50			50.00	30,169.91
33.49			13.52	5,194.74
116 09	15.40		10.59	20,645.13
$ 1,297.14	$ 839.84	$ 257.26	$ 158.21	$168,289.88
$ 956.38	$ 204.48	$ 79.78	$ 477.40	$161,597.40
$ 2,253.52	$ 1,044.32	$ 337.04	$ 635.61	$329,887.28

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DISBURSEMENTS FOR OPERATION AND MAINTENANCE

College of Agriculture

Department	Salaries and Wages	Lectures	Printing, Postage, and Office Supplies	Laboratory and Departmental Supplies
Administration	$ 18,219.72		$ 1,293.77	$ 594.92
Agricultural Extension	11,232.43	$ 1,380.00	983.99	147.53
Agronomy	85,082.65	10.00	1,053.39	11,232.16
Animal Husbandry	59,016.77	1,635.00	832.26	25,824.88
Botany	1,523.64		73.75	50.14
Dairy Husbandry	49,679.29		1,334.57	40,148.86*
Horticulture	57,781.35	1,250.00	975.20	8,892.61
Household Science	17,723.85	538.00	272.26	1,793.64
Household Science — Cafeteria	505.60		27.25	866.64
Veterinary Science	2,634.00		15.00	9.80
Totals—1912-1913	$303,399.30	$ 4,813.00	$ 6,861.44	$ 89,561.18
***Totals*—1911-1912	$260,109.31		$ 9,914.15	$ 78,914.89
Totals—Biennium, page 40	$563,508.61	$ 4,813.00	$ 16,775.59	$168,476.07

*"Laboratory and departmental supplies", includes $27,729.73 for milk and butter.
**"Traveling expenses" includes $12,540.07 for field expenses.
***Departmental figures for 1911-1912 not available.

College of Engineering

Department	Salaries and Wages	Stipendia	Printing, Postage, and Office Supplies	Laboratory and Departmental Supplies
Administration	$ 10,342.79		$ 2,177.66	$ 152.61
Architecture	25,656.34	$ 1,000.00	206.74	388.14
Civil Engineering	18,641.35		135.66	267.45
Electrical Engineering	21,242.38		126.98	478.20
Engineering Experiment Station	22,039.83	4,950.00	875.14	2,042.87
General Engineering Drawing	7,729.05		74.70	678.12
Mechanical Engineering	36,842.49		288.57	4,074.62
Mining Engineering	8,861.57		124.08	1,307.13
Physics	22,148.93		77.66	973.89
Railway Engineering	11,318.39		110.91	263.21
Theoretical and Applied Mechanics	21,028.82		124.75	685.89
Totals—1912-1913	$205,851.94	$ 5,950.00	$ 4,322.85	$ 11,312.13
**Totals*—1911-1912	$201,089.53	$ 4,500.00	$ 10,338.31	$ 10,096.64
Totals—Biennium, page 40	$406,941.47	$ 10,450.00	$ 14,661.16	$ 21,408.77

*Departmental figures for 1911-1912 not available.

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DISBURSEMENTS FOR OPERATION AND MAINTENANCE

College of Agriculture

Freight and Express	Publications	Traveling Expenses	Rentals	Repairs	Incidentals	Totals
$ 166.45	$ 1,694.86	$ 463.35			$ 305.34	$ 22,738.41
122.14	852.20	1,231.18			92.45	16,041.92
1,272.78	8,476.09	28,582.98**	$1,076.50	$ 108.07	281.69	137,176.31
3,193.13	5,422.85	2,617.24	925.00	93.36	304.30	99,864.79
4.08	155.29	15.18				1,822.08
1,101.30	1,142.62	4,456.54		144.37	458.99	98,466.54
442.43	448.80	4,494.36**	200.00	44.45	730.65	75,299.85
29.36	219.25	329.08			33.40	20,938.84
6.84						1,406.33
						2,658.80
$ 6,338.51	$18,451.96	$42,189.91	$ 2,201.50	$ 390.25	$ 2,206.82	$476,413.87
$ 3,963.58	$15,081.32	$35,357.43	$ 1,790.10	$ 5,171.25	$ 7,340.75	$417,642.78
$10,302.09	$33,533.28	$77,547.34	$ 3,991.60	$ 5,561.50	$ 9,547.57	$894,056.65

College of Engineering

Freight and Express	Publications	Traveling Expenses	Repairs	Incidentals	Totals
$ 51.99		$ 929.59		$ 321.78	$ 13,976.42
89.66		122.71		98.75	27,562.34
35.91		119.13		2.00	19,201.50
114.54		61.41	$ 998.80	13.75	23,036.06
202.09	$ 5,259.26	83.83	140.37	12.91	35,606.30
9.71					8,491.58
346.39		180.30	20.02	40.38	41,792.77
144.34	119.00	504.46		19.29	11,079.87
50.75		15.39		5.75	23,272.37
314.01	96.30	293.57		55.69	12,452.08
123.76		23.81		6.10	21,993.13
$ 1,483.15	$ 5,474.56	$ 2,334.20	$ 1,159.19	$ 576.40	$238,464.42
$ 1,288.42		$ 1,592.78	$ 1,370.80	$ 711.09	$230,987.57
$ 2,771.57	$ 5,474.56	$ 3,926.98	$ 2,529.99	$ 1,287.49	$469,451.99

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DISBURSEMENTS FOR OPERATION AND MAINTENANCE
COLLEGE OF MEDICINE

The disbursements for Operation and Maintenance of the College of Medicine are shown in two separate schedules. In the first of these schedules, the actual disbursements made from the University Treasury are shown. In the second schedule, the total disbursements on account of the college is shown. The College of Medicine of the University of Illinois was operated from July 1st, 1911, to June 30th, 1912, and from March 1st, 1913, to June 30th, 1913. From July 1st, 1912, to February 28th, 1913, the same college was operated as the private property of the College of Physicians and Surgeons of Chicago. The stockholders of the corporation of the College of Physicians and Surgeons donated the entire stock of that corporation and all of its assets to the University in February, 1913.

DISBURSEMENTS FOR OPERATION AND MAINTENANCE

College of Medicine

	1911-1912	1912-1913	Biennium
Salaries and wages	$ 26,755.00	$ 10,055.49	$ 36,810.49
Printing, postage, office supplies, and miscellaneous	3,244.54	644.78	3,889.32
General supplies	15,633.14	6,091.18	21,724.32
Interest, in lieu of rent		15,053.03	15,053.03
Totals, page 40	$ 45,632.68	$ 31,844.48	$ 77,477.16

College of Medicine (Total)

	1911-12	1912-1913			Biennium
		*July 1-Feb. 28	Mar. 1-June 30	July 1-June 30	
Salaries and wages	$26,755.00	$16,811.35	$10,055.49	$26,866.84	$ 53,621.84
Printing, postage, office supplies and miscellaneous	3,244.54	5,549.42	644.78	6,194.20	9,438.74
General supplies	15,633.14	6,028.78	6,091.18	12,119.96	27,753.10
Interest in lieu of rent		10,742.24	15,053.03	25,795.27	25,795.27
Totals	$45,632.68	$39,131.79	$31,844.48	$70,976.27	$116,608.95

*Operating as "College of Physicians and Surgeons of Chicago."

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DISBURSEMENTS FOR OPERATION AND MAINTENANCE

College of Dentistry

	1911-1912	1912-1913*	Biennium
Salaries and wages	$ 11,139.99		$ 11,139.99
Printing, postage, and office supplies	1,082.30		1,082.30
General supplies	5,428.16		5,428.16
Totals, page 40	$ 17,650.45		$ 17,650.45

*Not administered by the University 1912-13.

School of Pharmacy

	1911-1912	1912-1913	Biennium
Salaries and wages	$ 9,983.75	$ 10,248.30	$ 20,232.05
Printing, postage and office supplies	1,294.47	965.82	2,260.29
Laboratory and departmental supplies	1,827.33	2,202.76	4,030.09
Incidentals	117.30	943.03	1,060.33
Totals, page 40	$ 13,222.85	$ 14,359.91	$ 27,582.76

College of Law

	1911-1912	1912-1913	Biennium
Salaries and wages	$ 20,078.28	$ 22,197.36	$ 42,275.64
Printing, postage, and office supplies	646.47	181.95	828.42
General supplies		21.30	21.30
Freight and express	12.77	24.73	37.50
Publications		408.00	408.00
Traveling expenses	6.12	9.41	15.53
Incidentals	41.01	45.77	86.78
Totals, page 40	$ 20,784.65	$ 22,888.52	$ 43.673.17

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DISBURSEMENTS FOR OPERATION AND MAINTENANCE

Graduate School

	1911-1912	1912-1913	Biennium
Salaries and wages	$ 8,309.52	$ 11,473.41	$ 19,782.93
Stipendia	20,185.20	18,125.00	38,310.20
Printing, postage, and office supplies	293.91	251.38	545.29
General supplies	344.00	480.28	824.28
Freight and express	95.79	246.37	342.16
Publications	1,648.41	2,960.88	4,609.29
Traveling expenses	124.12	179.77	303.89
Incidentals	64.68	142.71	207.39
Contributions to scientific organizations	100.00	*5,000.00	5,100.00
Totals, page 40	$ 31,165.63	$ 38,859.80	$ 70,025.43

*Crockerland Expedition.

Library School

	1911-1912	1912-1913	Biennium
Salaries and wages	$ 6,974.47	$ 6,752.83	$ 13,727.30
Printing, postage, and office supplies	262.86	473.89	736.75
Freight and express	13.80	13.81	27.61
Traveling expenses	140.85	144.72	285.57
Lectures	410.00	360.00	770.00
Incidentals	4.85	23.30	28.15
Totals, page 40	$ 7,806.83	$ 7,768.55	$ 15,575.38

School of Music

	1911-1912	1912-1913	Biennium
Salaries and wages	$ 15,550.58	$ 16,394.65	$ 31,945.23
Printing, postage, and office supplies	106.42	156.82	263.24
General supplies		145.77	145.77
Freight and express	6.08	22.34	28.42
Recitals	250.00	212.00	462.00
Incidentals	25.25	103.55	128.80
Rentals (pianos)	148.00	144.00	292.00
Piano tuning	381.41	216.75	598.16
Totals, page 40	$ 16,467.74	$ 17,395.88	$ 33,863.62

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DISBURSEMENTS FOR OPERATION AND MAINTENANCE

Summer Session

	1911-1912	1912-1913	Biennium
Salaries and wages	$ 12,973.06	$ 13,139.65	$ 26,112.71
Printing, postage, and office supplies	777.68	472.14	1.249.82
General supplies	28.85	83.87	112.72
Freight and express	3.05	2.65	5.70
Traveling expenses	5.21	3.17	8.38
Lectures	903.17	985.00	1,888.17
Incidentals	79.61	35.57	115.18
Advertising	161.81	134.68	296.49
Totals, page 40	$ 14,932.44	$ 14,856.73	$ 29,789.17

Committee on Examination of Certified Public Accountants

	1911-1912	1912-1913	Biennium
Printing, postage, and office expense	$ 187.70	$ 486.25	$ 673.95
General supplies		49.55	49.55
Incidentals	56.70		56.70
Expenses of conducting examtions	412.54	326.16	738.70
Totals, page 40	$ 656.94	$ 861.96	$ 1,518.90

Water Survey

	1911-1912	1912-1913	Biennium
Salaries and wages	$ 13,117.46	$ 17,618.60	$ 30,736.06
Printing, postage, and office supplies	1,241.73	1,216.00	2,457.73
General supplies	542.92	740.58	1,283.50
Freight and express	116.12	170.97	287.09
Traveling expenses	2,206.70	2,644.58	4,851.28
Incidentals	199.52	87.33	286.85
Totals, page 40	$ 17,424.45	$ 22,478.06	$ 39,902.51

Co-operative Mines Investigation

	1911-1912	1912-1913	Biennium
Salaries and wages	$ 1,007.59	$ 4,614.89	$ 5,622.48
Printing, postage, and office supplies	14.05	180.42	194.47
Laboratory and departmental supplies	169.42	115.31	284.73
Freight and express	11.59	15.81	27.40
Traveling expenses	407.03	2,462.31	2,869.34
Incidentals	4.03	9.24	13.27
Totals, page 40	$ 1,613.71	$ 7,397.98	$ 9,011.69

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DISBURSEMENTS FOR OPERATION AND MAINTENANCE

Physical Plant at Urbana-Champaign

	1911-1912 Items	Totals
Office of Supervising Architect		
Salaries and wages	$ 3,953.75	
Printing, postage, and office supplies	127.95	
General supplies	52.83	
Freight and express	5.00	
Traveling expenses	50.64	
Incidentals	14.95	
		$ 4,205.12
Office of Superintendent of Buildings		
Salaries		2,000.00
Office of Superintendent of Grounds		
Salaries		1,700.00
Additional office help and general superintendence (not charged to construction)		4,549.76
Wages of Employees		
Janitors	$ 29,434.63	
Mechanics	41,486.58	
Laborers	7,896.74	
		78,817.95
Heat, Light, and Power (Coal, gas, and engineers' supplies)		41,998.31
Maintenance of Buildings and Grounds		
General supplies	$ 5,384.35	
Freight and express	380.57	
Incidentals	161.74	
Repairs	3,547.03	
		9,473.69
Fire Protection		
General supplies	$ 169.03	
Freight and express	42.87	
Inspection	50.00	
		261.90
Telephone Exchange		
General supplies	$ 145.78	
Incidentals	.50	
Phone rental	1,118.93	
		1,265.21
Totals, page 40		$144,271.94

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DISBURSEMENTS FOR OPERATION AND MAINTENANCE

Physical Plant at Urbana-Champaign

1912-1913 Items	1912-1913 Totals	Biennium Items	Biennium Totals
$ 5,321.29		$ 9,275.04	
341.48		469.43	
117.02		169.85	
9.21		14.21	
18.33		68.97	
40.56		55.51	
	$ 5,847.89		$ 10,053.01
	2,000.00		4,000.00
	1,700.00		3,400.00
	5,004.74		9,554.50
$ 32,433.21		$ 61,867.84	
38,467.38		79,953.96	
3,497.12		11,393.86	
	$ 74,397.71		$153,215.66
	35,259.09		77,257.40
$ 4,544.91		$ 9,929.26	
624.35		1,004.92	
407.67		569.41	
2,216.68		5,763.71	
	$ 7,793.61		$ 17,267.30
$ 630.79		$ 799.82	
9.91		52.78	
50.00		100.00	
	$ 690.70		$ 952.60
$ 432.96		$ 578.74	
107.21		107.71	
616.35		1,735.28	
	$ 1,156.52		$ 2,421.73
	$133,850.26		$278.122.20

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DISBURSEMENTS FOR OPERATION AND MAINTENANCE

Physical Plant at Chicago

	1911-12	1912-13	Biennium
College of Medicine			
Salaries and wages	$ 6,390.00	$ 2,141.29	$ 8,531.29
Heating and lighting supplies	6,536.19	2,084.48	8,620.66
Building repairs	3,862.98	692.22	4,555.20
Rent	21,000.00		21,000.00
Totals, College of Medicine	*$ 37,789.17*	*$ 4,917.98*	*$ 42,707.15*
College of Dentistry			
Salaries and wages	$ 1,560.00		$ 1,560.00
Repairs	86.25		86.25
Heating and lighting supplies	504.71		504.71
Totals, College of Dentistry	*$ 2,150.96*		*$ 2,150.96*
School of Pharmacy			
Salaries and wages	$ 780.00	$ 780.00	$ 1,560.00
Heating and lighting supplies	387.52	402.72	790.24
Building repairs	269.27	41.10	310.37
Rent	6,000.00	6,000.00	12,000.00
Totals, School of Pharmacy	*$ 7,436.79*	*$ 7,223.82*	*$ 14,660.21*
Totals, Physical Plant at Chicago, page 40	$ 47,376.92	$ 12,141.80	$ 59,518.72

PHYSICAL PLANT—COLLEGE OF MEDICINE (TOTAL)

	1911-12	1912-1913			Biennium
		*July 1-Feb. 28	Mar. 1-June 30	July 1-June 30	
Salaries and wages	$ 6,390.00	$ 4,803.71	$ 2,141.29	$ 6,945.00	$13,335.00
Heating and lighting supplies	6,536.19	3,439.55	2,084.47	5,524.03	12,060.21
Building repairs	3,862.93	2,115.03	692.22	2,807.25	6,670.18
Rent	21,000.00				21,000.00
Totals	$37,789.12	$10,358.29	$ 4,917.98	$15,276.27	$53,065.39

*Operating as "College of Physicians and Surgeons of Chicago."

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PART FOUR

TRUST FUND TRANSACTIONS

The following schedule shows the operation of funds held in trust by the Board of Trustees, all of which are funds from which loans are made to students.

Snyder Fund

On March 14, 1899, Edward Snyder, Professor Emeritus of German in the University of Illinois, gave the University the sum of $12,000 to be loaned to worthy students to enable them to finish their work in the University. The amount of the fund is now $12,500, and loans from it bear interest at the rate of five per cent per annum. This interest is payable to the wife of the donor until her death, after which it is to be added to the principal.

McKinley Fund

On October 3, 1912, Honorable William B. McKinley of Champaign, Illinois, presented to the University personal notes from students and former students for the purpose of establishing a student loan fund. Loans from this fund bear interest at the rate of five per cent per annum, which is added to the principal. The amount of the fund at July 1, 1913, was $12,885.75.

Woman's League Fund

The Woman's League of the University of Illinois, in 1911, established a fund from which loans may be made to girl students at the University. The total amount of the fund, including interest reverting to the principal, on July 1, 1913, was $437.45.

Class of 1895 Fund

The Class of 1895 established a loan fund as a class memorial, the amount of which on July 1, 1913, was $130.78.

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TRUST FUND TRANSACTIONS

	Edward Snyder Fund		Woman's League Fund	
	Items	Totals	Items	Totals
Cash on hand, July 1, 1911		$ 1,939.45		$ 100.00
Receipts, July 1, 1911 to June 30, 1912				
Additions to fund			$ 120.00	
Repayment of loans	$ 3,065.12			
Interest on loans	369.10			
		3,434.22		120.00
Disbursements, July 1, 1911 to June 30, 1912				
Loans	$ 3,930.00			
Income charges	369.10			
		4,299.10		
Cash Balance, July 1, 1912		$ 1,074.57		$ 220.00
Receipts, July 1, 1912 to June 30, 1913				
Additions to fund				
Repayment of loans	$ 3,688.01		$ 100.00	
Interest on loans	701.07		17.45	
		4,389.08		117.45
Disbursements, July 1, 1912 to June 30, 1913				
Loans	$ 3,775.00		$ 135.00	
Income charges	701.07			
		4,476.07		135.00
Cash Balance, July 1, 1913 (page 7)		$ 987.58		$ 202.45
Notes receivable		11,512.42		235.00
Amount of fund, July 1, 1913		$ 12,500.00		$ 437.45

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TRUST FUND TRANSACTIONS

Wm. B. McKinley Fund		Class of 1895 Fund		All Trust Funds	
Items	Totals	Items	Totals	Items	Totals
					$ 2,039.45
				$ 120.00	
				3,065.12	
				369.10	
					3,554.22
				$ 3,930.00	
				369.10	
					4,299.10
					$ 1,294.57
		$ .78		.78	
$ 1,876.25				5,664.26	
254.50				973.02	
	$ 2,130.75		$ .78		6,638.06
$ 1,930.00				$ 5,840.00	
				701.07	
	1,930.00				$ 6,541.07
	$ 200.75		.78		1,391.56
	12,685.00		130.00		24,562.42
	$ 12,885.75		$ 130.78		$ 25,953.98

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PART FIVE

REFUNDS AND TRANSFERS

The following schedules of "Refunds" and of "Inter-Departmental Transfers" are given here largely as a matter of record. Since these refunds and transfers have been subtracted from the items in the schedules of receipts and disbursements that they affect, the preceding schedules in this report represent only net cash transactions.

Especial attention is called to the schedule of "Refunds of Receipts". Tuition, matriculation, and other fees paid by students are refunded in part to students who withdraw from the University. The Snyder Fund deposits consist of moneys loaned to students from the Edward Snyder Loan Fund, and deposited by the students with the Bursar in the Business Office. When such moneys were later drawn by the students, they were entered as "Refunds of Receipts on account of the Snyder Fund Deposits".

Refunds of disbursements include all re-payments to the University of moneys paid out in error, and include also all re-payments to the University of moneys paid for goods returned to vendors because of defective quality.

The term "Inter-Departmental Transfers" is used to mean a transfer of supplies from one department to another. Up to July 1, 1913, it was the custom of the Business Office to credit such transfers as a cash receipt of the department giving out the supplies and to charge such transfers as a cash disbursement of the department receiving the supplies. These fictitious cash entries were necessary in order to show the proper cash balance in the various department Board appropriation accounts, Commencing with July 1, 1913, such transfers will be treated as transfers of stores rather than as transfers of cash.

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REFUNDS AND TRANSFERS

Refunds of Receipts

	1911-1912	1912-1913	Biennium
Tuition, matriculation, and other fees			
Urbana departments	$ 5,966.99	$ 5,662.55	$ 11,629.54
Chicago departments			
School of Pharmacy	199.51	495.22	694.73
Examination fees			
Accountancy Committee	100.00	100.00	200.00
Snyder Fund deposits		2,371.67	2,371.67
Towel deposits—Men's gymnasium		364.00	364.00
Totals, pages 8 and 20	$ 6,266.50	$ 8,993.44	$ 15,259.94

Refunds of Disbursements

	1911-1912	1912-1913	Biennium
Administration			
General University Departments and Expenses			
Library		$ 42.35	$ 42.35
Museum European Culture		15.00	15.00
Publications		3.50	3.50
Colleges and Schools			
College of Science			
Chemistry	450.81	10.92	461.73
Geology	17.07		17.07
College of Agriculture			
General Office		196.20	196.20
Agronomy	15.93	40.91	56.84
Animal Husbandry	35.22	152.71	187.93
Dairy Husbandry	18.33	3.25	21.58
Horticulture	31.20	184.11	215.31
College of Engineering			
General Office	116.00		116.00
Electrical Engineering		18.00	18.00
Engineering Experiment Station	3.38		3.38
Mechanical Engineering		56.67	56.67
Mining Engineering		32.10	32.10
Theoretical and Applied Mechanics	4.00		4.00
College of Law		1.28	1.28
Auxiliary Departments			
Water Survey	13.50	2.35	15.85
Physical Plant			
Urbana-Champaign	116.00	221.01	337.01
Buildings			
Mining Building		30.03	30.03
Transportation Building		83.85	83.85
Woman's Building		.50	.50
Totals, pages 8 and 20	$ 821.44	$ 1,094.74	$ 1,916.18

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REFUNDS AND TRANSFERS

Interdepartmental Transfers—Summary

	1911-1912	1912-1913	Biennium
Engineering Experiment Station		$ 71.00	$ 71.00
Electrical Engineering	$ 11.50		11.50
Mechanical Engineering	7.72	48.27	55.99
Dairy Husbandry	102.92	57.85	160.77
Chemistry	361.88	782.01	1,143.89
Animal Husbandry		4.00	4.00
Blue Printing	1,434.20	1,978.25	3,412.45
Totals, pages 8 and 20	$ 1,918.22	$ 2,941.38	$ 4,859.60

Interdepartmental Transfers

	1911-1912	1912-1913	Biennium
To—Engineering Experiment Station			
From—College of Engineering			
General Engineering Drawing		$ 25.00	$ 25.00
Electrical Engineering		10.00	10.00
Mechanical Engineering		10.00	10.00
Physics		5.00	5.00
Railway Engineering		9.00	9.00
Theoretical and Applied Mechanics		12.00	12.00
Totals, page 62		$ 71.00	$ 71.00
To—Electrical Engineering Department			
From—College of Science			
Chemistry	$ 7.50		$ 7.50
College of Agriculture			
Dairy Husbandry	4.00		4.00
Totals, page 62	$ 11.50		$ 11.50
To—Mechanical Engineering Department			
From—College of Science			
Chemistry	$ 1.90	$ 1.40	$ 3.30
College of Agriculture			
Agronomy		46.87	46.87
Dairy Husbandry	.90		.90
College of Engineering			
Electrical Engineering	.47		.47
School of Music	1.20		1.20
Auxiliary Department			
Water Survey	3.25		3.25
Totals, page 62	$ 7.72	$ 48.27	$ 55.99

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REFUNDS AND TRANSFERS

Interdepartmental Transfers (Continued)

	1911-1912	1912-1913	Biennium
To—Dairy Husbandry			
From—College of Science			
Chemistry	$ 102.92	$ 57.85	$ 160.77
Totals, page 62	$ 102.92	$ 57.85	$ 160.77
To—Chemistry Department			
From—General University Departments			
Blue printing	$ 3.31	$ 2.18	$ 5.49
College of Science			
Botany	64.07	64.36	128.43
Entomology	10.64	12.34	22.98
Geology	3.46	12.13	15.59
Physiology		5.10	5.10
Zoology	68.04	51.97	120.01
College of Agriculture			
Agronomy		19.73	19.73
Animal Husbandry		116.39	116.39
Botany	17.19		17.19
Dairy Husbandry	1.54	.68	2.22
Horticulture		29.52	29.52
Household Science	128.72	369.61	498.33
College of Engineering			
Civil Engineering		10.52	10.52
Electrical Engineering	21.77	42.48	64.25
Engineering Experiment Station	18.76		18.76
Mechanical Engineering	.87	5.23	6.10
Mining Engineering		14.72	14.72
Physics		22.07	22.07
Railway Engineering	1.99	1.72	3.71
Theoretical and Applied Mechanics		1.26	1.26
Miscellaneous			
United States Bureau of Mines	14.05		14.05
Illinois Canners' Association	7.47		7.47
Totals, page 62	$ 361.88	$ 782.01	$ 1,143.89
To—Animal Husbandry Department			
From—College of Science			
Physiology		$ 4.00	$ 4.00
Totals, page 62		$ 4.00	$ 4.00
To—Blue Printing Department			
From—Administration			
President's Office		$ 29.35	$ 29.35
Registrar's Office	$ 3.50		3.50
General University Departments			
Physical Training—Men	2.75	.85	3.60
University Exercises	8.30	9.05	17.35
General University Lectures	9.05	1.10	10.15
Classical Museum	25.84		25.84
Publications		7.05	7.05

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REFUNDS AND TRANSFERS

Interdepartmental Transfers (Continued)

	1911-1912	1912-1913	Biennium
Colleges and Schools			
College of Literature and Arts			
General	58.50	8.90	67.40
Art and Design	12.60	6.10	18.70
Classics	1.95	12.25	14.20
Commerce	2.00	61.00	63.00
Education		30.80	30.80
English	33.25		33.25
German	20.00		20.00
History		1.95	1.95
Political Science		1.05	1.05
Sociology		.70	.70
College of Science			
General	8.70	8.35	17.05
Botany		.30	.30
Ceramics	75.05	41.49	116.54
Chemistry	26.90	100.64	127.54
Geology	11.06	10.50	21.56
Zoology	5.25		5.25
College of Agriculture			
General	56.00	16.98	72.98
Agricultural Extension	19.80	19.95	39.75
Agronomy	70.00	23.65	93.65
Animal Husbandry	1.50	154.68	156.18
Dairy Husbandry	18.10	80.89	98.99
Horticulture	82.20	131.68	213.88
Household Science		149.35	149.35
College of Engineering			
General	63.35	15.30	78.65
Architecture	116.45	256.37	372.82
Civil	68.52	78.20	146.72
Electrical	20.29	40.15	60.44
Eng. Experiment Station	27.88	4.20	32.08
General Eng. Drawing	10.70		10.70
Mechanical	106.24	145.66	251.90
Mining		73.75	73.75
Physics	54.77	10.55	65.32
Railway	59.74	86.23	145.97
Th. and Applied Mechanics	193.18	88.57	281.75
Library School	13.65		13.65
School of Music		3.90	3.90
Summer Session	7.35		7.35
Water Survey	22.18	78.22	100.40
Buildings			
Animal Husbandry		.21	.21
Armory (New)	10.75	15.87	26.62
Ceramics	2.95		2.95
Commerce	5.40	6.67	12.07
Heating Plant	10.45	16.30	26.75
Law	1.45	1.80	3.25
Lincoln Hall	22.70		22.70
Mining		.98	.98
Sheep		2.55	2.55
Stock Pavilion		2.90	2.90
Transportation	3.80	4.33	8.13
Woman's Building	4.20	21.39	25.59
Totals, page 62	$ 1,434.20	$ 1,978.25	$ 3,412.45

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PART SIX

ANALYSIS OF DISBURSEMENTS

In the following pages, the disbursements of the University for each year of the biennium are shown classified according to cost elements. The disbursements for each cost element are further classified so as to show the amount disbursed from grants by the United States, from appropriations by the State, and from the receipts on account of student fees and departmental sales.

It should be noted that the amount given for each cost element represents the disbursement for the cost element during the biennium. As the amount of the accounts payable at any given time is very small, the disbursements may be regarded as representing practically the entire cost of each element.

Most of the thirty-two cost headings given in the following schedule are self-explanatory. The term "Stipendia" is used to include payments on account of Fellows and Scholars. The item "Laboratory and Departmental Supplies" covers expendable supplies and does not cover laboratory apparatus or equipment. The item "Equipment" is used to cover furniture, fixtures, and apparatus, and includes also the purchase of live stock and farm machinery for the use of the College of Agriculture. The term "Services of Audit Company" refers to the fees of public auditors employed by the Finance Committee of the Board of Trustees to audit the books of the Business Office of the University. The item "Premiums on Bonds and Insurance Policies" covers the expense of the bond of the Chief Clerk in the Business Office, of the Cashier of the College of Medicine, and of the insurance policies required of the University by the United States Department of War on account of the loan to the University of rifles and other munitions of war for military training.

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ANALYSIS OF DISBURSEMENTS
1911-1913

For What Account	1911-1912 Current	State	United States	Total
Equipment				
Books	$ 5,898.60	$ 52,986.38	$ 21.70	$ 58,906.68
Building contracts		132,744.69		132,744.69
General equipment	21,581.54	160,843.37	1,680.16	184,105.07
Real estate		58,100.00		58,100.00
Salaries and Wages				
General labor	85,210.61	209,992.35	5,178.27	300,381.23
Lectures	613.17	3,163.85		3,777.02
Salaries	57,217.37	686,400.75	68,339.77	811,957.89
Stipendia	5,614.00	21,435.20		27,049.20
Student labor	5,038.83	6,761.73		11,800.56
Office Expense				
Printing, postage, and office supplies	16,241.69	32,371.97	1,909.90	50,523.56
Telephone, telegraph, etc.	3,938.71	7,709.62	25.00	11,673.33
Treasurer's office expenses	600.00			600.00
Departmental Expense				
Dairy products	24,010.59			24,010.59
Field expenses	5,839.38	7,741.39		13,580.77
Freight and express	3,666.55	6,196.57	196.15	10,059.27
Laboratory and departmental supplies	53,291.97	114,482.52	2,017.63	169,792.12
Traveling expenses	5,067.76	28,401.67	440.73	33,910.16
Tuning pianos	381.41			381.41
General Expense				
Contributions and honoraria		300.00		300.00
Engrossing diplomas	324.55			324.55
Fire inspection		50.00		50.00
Legal services	143.25			143.25
Premiums on bonds and insurance policies	229.40			229.40
Publications	2,401.31	16,275.68	454.05	19,131.04
Rentals	24,857.93	5,199.10		30,057.03
Repairs	5,121.97	9,826.58		14,948.55
Services of audit company	494.62			494.62
State Architect fees		7,302.71		7,302.71
Taxes and paving	802.27	948.63		1,750.90
Interest				
Interest—College of Medicine				
Interest on Snyder Fund from general fund	230.90			230.90
Trust Fund Transactions	4,299.10			4,299.10
Net Totals	$ 333,117.48	$1,569,234.76	$ 80,263.36	$1,982,615.60
Refunds and Transfers:				
Refund of receipts	6,266.50			6,266.50
Refund of disbursements	821.44			821.44
Interdepartmental transfers	1,918.22			1,918.22
Totals, page 7	$ 342,123.64	$1,569,234.76	$ 80,263.36	$1,991,621.76

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ANALYSIS OF DISBURSEMENTS
1911-1913

1912-1913				Biennium
Current	State	United States	Total	
$ 2,349.26	$ 41,310.92	$ 61.80	$ 43,721.98	$ 102,628.66
2,095.57	419,404.38		421,499.95	554,244.64
32,922.45	198,908.32	917.64	232,748.41	416,853.48
125.00			125.00	58,225.00
83,653.50	122,954.48	2,368.67	208,976.65	509,357.88
967.00	6,342.37		7,309.37	11,086.39
28,951.56	830,621.23	69,476.01	929,048.80	1,741,006.69
5,532.00	21,225.00		26,757.00	53,806.20
17,140.39	25,837.67	1,963.62	44,941.68	56,742.24
10,726.01	20,134.02	1,175.08	32,035.11	82,558.67
12,026.63	7,073.94	66.65	19,167.22	30,840.55
600.00			600.00	1,200.00
27,787.58			27,787.58	51,798.17
1,766.41	10,814.20	70.80	12,651.41	26,232.18
8,009.46	6,780.57	95.00	14,885.03	24,944.30
34,780.75	106,498.99	2,480.16	143,759.90	313,552.02
9,076.63	37,403.93	68.88	46,549.44	80,459.60
216.75			216.75	598.16
	6,600.00		6,600.00	6,900.00
335.90			335.90	660.45
	69.93		69.93	119.93
				143.25
518.54			518.54	747.94
5,463.18	32,032.57	1,466.10	38,961.85	58,092.89
3,205.65	5,939.50	8.00	9,153.15	39,210.18
1,296.47	5,577.37		6,873.84	21,822.39
1,015.10			1,015.10	1,509.72
	5,871.83		5,871.83	13,174.54
				1,750.90
15,053.03			15,053.03	15,053.03
				230.90
6,541.07			6,541.07	10,840.17
$ 312,155.89	$1,911,401.22	$ 80,218.41	$2,303,775.52	$4,286,391.12
8,993.44			8,993.44	15,259.94
1,094.74			1,094.74	1,916.18
2,941.38			2,941.38	4,859.60
$ 325,185.45	$1,911,401.22	$ 80,218.41	$2,316,805.08	$4,308,426.84

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PART SEVEN

BOARD APPROPRIATIONS FOR THE BIENNIUM

The resources available to the Board of Trustees for the support of the University during the biennium were derived from three principal sources:—

1. Receipts on account of student fees and departmental sales
2. State appropriations
3. United States appropriations

The receipts from student fees and departmental sales were available for any purpose that the Board of Trustees might choose to use them. Each item from State appropriations was available only for the particular purpose set out in the appropriation act of the legislature. The receipts from the United States appropriations likewise were available only for the purpose indicated in the several acts of Congress under which the appropriations came into the hands of the Board of Trustees.

From the resources at its disposal, the Board of Trustees made allotments at the beginning of each financial year for each of the several interests in the University. The annual budget made up from these allotments was increased from time to time by additional allotments as new interests demanded, or as the increased demands of the established interests made increases in their allotments necessary.

The appropriations thus passed by the Board of Trustees were assigned by the Comptroller to the particular United States grant or State appropriation to which they could be charged under law, or to the available receipts from student fees or departmental sales. An appropriation account was opened up in the Business Office for each such Board allotment. In the following schedules, the Board appropriations charged against current funds, against State funds, and against United States funds are shown for each year, together with the total disbursements from each Board allotment and the balance in each at the close of each fiscal year. The disbursements under each Board allotment have been analysed in the Business Office and classified under the cost elements shown in the "Analysis of Disbursements by Cost Elements" on page 66 of this report. In the following schedules the extensive cost classification has been condensed so as to show the disbursements under each Board allotment for capital purposes and the disbursements under each Board allotment for operation and maintenance expenses.

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STATEMENT OF BOARD APPROPRIATIONS

1911-12

Appropriation	Amount	Disbursements			Balance
		Capital	Operation and Maintenance	Total	
Current appropriations	$ 393,963.32	$ 28,099.68	$ 314,023.96	$ 342,123.64	$ 51,839.68
State appropriations	2,370,616.85	440,266.91	1,128,967.85	1,569,234.76	801,382.09
United States appropriations	80,620.08	1,701.86	78,561.50	80,263.36	356.72
	$2,845,200.25	$ 470,068.45	$1,521,553.31	$1,991,621.76	$ 853,578.49

STATEMENT OF CURRENT APPROPRIATIONS

1911-12

Appropriation	Amount	Disbursements			Balance
		Capital	Operation and Maintenance	Total	
Accountancy	$ 3,539.93		$ 756.94	$ 756.94	$ 2,782.99
Agricultural College	49,359.46	3,125.00	40,975.63	44,100.63	5,258.83
Agricultural Experiment Station	33,664.81	3,313.72	16,227.89	19,541.61	14,123.20
Alumni Quarterly	1,000.00		1,000.00	1,000.00	
Alumni Record	500.00		171.93	171.93	328.07
Applied Mechanics	2,678.79	322.18	1,003.10	1,325.28	1,353.51
Art and Design	500.00	49.32	450.68	500.00	
Auditorium acoustics	354.61		317.20	317.20	37.41
Beck appropriation	750.00	750.00		750.00	
Band instrument deposits	260.00		114.50	114.50	145.50
Blue Printing	4,337.16	468.15	3,269.38	3,737.53	599.63
Botany	1,760.78	909.33	851.45	1,760.78	
Bronze tablets	260.00	250.63		250.63	9.37
Chemistry	13,034.48	4,007.47	9,027.01	13,034.48	
Classics	100.00		100.00	100.00	
Dean of Men	2,700.00		2,700.00	2,700.00	
Dean of Women	400.00	35.85	362.35	398.20	1.80
Editing University bulletin	1,000.00				1,000.00
Engineering building site	2,160.50	802.27	147.83	950.10	1,210.40
Engineering College	11,750.00	651.98	10,297.60	10,949.58	800.42
Engineering Experiment Station	339.08				339.08
English	1,750.00	310.48	1,439.52	1,750.00	
Entomology	402.72	76.35	321.19	397.54	5.18
Faculty tennis courts	225.56	225.56		225.56	
Geology	1,121.92	155.43	925.69	1,081.12	40.80
German	200.00	85.85	114.15	200.00	
High school contest	400.00		400.00	400.00	
History	150.00	94.20	54.09	148.29	1.71
Illinois Canners' Association Fund	1,000.00		563.87	563.87	436.13
Incidentals	10,000.00		8,156.49	8,156.49	1,843.51
Labor	60,000.00		60,000.00	60,000.00	
Law School	4,700.00	3,648.96	707.57	4,356.53	343.47
Library apparatus	489.98	275.68	214.30	489.98	
Lincoln Hall decoration	1,000.00	965.62		965.62	34.38
Library School	1,080.00	476.42	603.29	1,079.71	.29

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STATEMENT OF CURRENT APPROPRIATIONS (Continued)

1911-12

Appropriation	Amount	Disbursements			Balance
		Capital	Operation and Maintenance	Total	
Library student assistants	3,690.00		3,690.00	3,690.00	
Library supplies	2,545.00	578.08	1,820.97	2,399.05	145.95
Literature and Arts	800.00	296.70	503.30	800.00	
Mathematics	400.00	267.75	132.25	400.00	
Medicine Committee	104.23		1.50	1.50	102.73
Medicine, College of	117,203.40	1,029.22	103,223.26	104,252.48	12,950.92
Military	950.00	446.05	503.95	950.00	
Military and band scholarships	12,000.00		2,000.00	2,000.00	
Municipal and Sanitary Engineering	173.63	50.70	122.93	173.63	
Music, School of	1,400.00	408.96	991.04	1,400.00	
Pharmacy, School of	16,583.23	1,207.36	10,909.38	12,116.74	4,466.49
Philology, Journal of	1,614.10		1,229.38	1,229.38	384.72
Philosophy	200.00	84.13	115.87	200.00	
Physical Training—Men	1,200.00	661.84	468.94	1,130.78	69.22
Physical Training—Women	600.00	138.50	320.48	458.98	141.02
Physiology	800.00	53.05	742.86	795.91	4.09
Physics	1,521.09	264.32	1,256.77	1,521.09	
Plym Fellowship	1,000.00		1,000.00	1,000.00	
Political Science	50.00		50.00	50.00	
Psychology	560.04	407.55	152.49	560.04	
Public School Drawing Exhibit	50.00		49.85	49.85	.15
Rebates	6,278.25		5,852.49	5,852.49	425.76
Romance Languages	100.00	67.90	31.92	99.82	.18
Science, College of	700.00	41.55	658.45	700.00	
Snyder Fund-Principal	5,004.57		3,930.00	3,930.00	1,074.57
Snyder Fund-Interest	600.00		600.00	600.00	
Sociology	60.00	15.00	34.48	49.48	.52
Soil extension	2,000.00		1,480.15	1,480.15	519.85
Summer session, 1912	2,000.00		1,939.79	1,939.79	60.21
Supervising Architect	1,800.00	94.88	1,705.12	1,800.00	
Telephone exchange	1,500.00	160.00	692.38	852.38	647.62
University fellowships	2,400.00		2,250.00	2,250.00	150.00
Water Survey	1,066.00	241.99	824.01	1,066.00	
Zoology	4,050.00	583.70	3,466.30	4,050.00	
Totals, page 69	$ 393,963.32	$ 28,099.68	$314,023.96	$342,123.64	$ 51,839.68

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STATEMENT OF STATE APPROPRIATIONS
1911-12

Appropriation	Amount	Disbursements			Balance
		Capital	Operation and Maintenance	Total	
Agricultural College	$ 208,251.79	$ 20,727.24	$ 151,586.80	$ 172,314.04	$ 35,937.75
Agronomy Green House	9,000.00	5,056.80		5,056.80	3,943.20
Animal Husbandy Building	80,000.00	35.35		35.35	79,964.65
Apparatus and appliances	4,887.37	3,004.82	1,870.48	4,875.30	12.07
Armory	100,000.00	380.15		380.15	99,619.85
Buildings and grounds	25,000.00	2,916.39	22,083.61	25,000.00	
Ceramics Building	21,000.00	1,853.53		1,853.53	19,146.47
Ceramics	15,079.56	1,764.10	10,615.90	12,380.00	2,699.56
Cabinets	5,312.12	4,719.91		4,719.91	592.21
Chemistry Laboratory	10,000.00	2,813.80	7,186.50	10,000.00	
Commerce Building	125,000.00	30,229.69		30,229.69	94,770.31
Crop experiments	17,605.20	405.15	13,403.90	13,809.05	3,796.15
Dairy Barn	10,000.00				10,000.00
Dairy investigation	15,000.00	30.00	14,970.00	15,000.00	
Drains, fences, and repairs	2,346.44	184.18		184.18	2,162.26
Engineering buildings and grounds	200,000.00	50,997.25		50,997.25	149,002.75
Engineering extension and maintenance	105,723.88	13,833.99	76,281.29	90,115.28	15,608.60
Farm Mechanics Building	8,000.00	8,000.00		8,000.00	
Fire protection	1,500.00	430.50	1,069.50	1,500.00	
Floriculture	8,000.00	1,108.01	6,891.99	8,000.00	
Graduate School	69,376.23	29,736.29	28,915.63	58,651.92	10,724.31
Gymnasium	5,000.00	2,942.43		2,942.43	2,057.57
Glass House	30,000.00				30,000.00
Heating and lighting plant	30,000.00	28,159.71		28,159.71	1,840.29
Horticulture	15,000.00	1,089.31	13,910.69	15,000.00	
Household Science	2,500.00		2,083.30	2,083.30	416.70
Interest on Endowment Fund	32,411.82		32,411.82	32,411.82	
Law Building	15,132.14	1,275.06		1,275.06	13,857.08
Law School	25,000.00		20,027.08	20,027.08	4,972.92
Library	28,529.70	23,833.59		23,833.59	4,696.11
Live stock specimens	22,500.00	13,504.23		13,504.23	8,995.77
Mines investigation	5,000.00	707.38	1,613.71	2,321.09	2,678.91
Mining Building	25,000.00	579.53		579.53	24,420.47
Mining Engineering	18,043.99	1,944.38	7,692.84	9,637.22	8,406.77
Operating expenses	625,824.81	17,958.18	577,928.25	595,886.43	29,938.38
Pavements and walks	4,000.00	3,913.21		3,913.21	86.79
Pharmacy, School of	10,000.00		10,000.00	10,000.00	
Physics Building	1,745.08	1,745.08		1,745.08	
Purchase of farm lands	20,000.00	20,000.00		20,000.00	
Sheep Building	2,000.00	587.02		587.02	1,412.98
Shop Practice	6,269.52	3,299.20	2,970.32	6,269.52	
Social and Political Sciences	28,839.77	2,460.55	22,035.26	24,495.81	4,343.96
Soil investigation	65,000.00	4,852.15	52,829.11	57,681.26	7,318.74
Soil maps and investigation	25,000,00	142.09	8,634.93	8,777.02	16,222.98
Soil examination	877.64	438.40	439.24	877.64	
Stock investigation	25,000.00	5,615.90	19,384.10	25,000.00	
Telephone exchange	1,500.00	1,494.10	5.90	1,500.00	
University Hall	95,459.61	92,029.56		92,029.56	3,429.95
Veterinary College and Research Laboratory	9,539.53		5,489.58	5,489.58	4,049.95
Water investigation	15,000.00	664.75	10,544.88	11,209.63	3,790.37
Water Station	6,451.80	6,451.80		6,451.80	
Water Survey	7,908.96	721.57	6,091.24	6,812.81	1,096.14
Woman's Building addition	125,000.00	25,630.88		25,630.88	99,369.12
Totals, page 69	$2,370,616.85	$ 440,266.91	$1,128,967.85	$1,569,234.76	$ 801,382.09

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STATEMENT OF UNITED STATES APPROPRIATIONS
1911-12

Appropriation	Amount	Disbursements			Balance
		Capital	Operation and Maintenance	Total	
Adams Fund	$ 14,987.24	$ 262.84	$ 14,724.40	$ 14,987.24	
Adams Fund receipts	314.51				314.51
Hatch Fund	15,276.12	1,439.02	13,837.10	15,276.12	
Hatch Fund receipts	42.21				42.21
Morrill Fund	25,000.00		25,000.00	25,000.00	
Nelson Fund	25,000.00		25,000.00	25,000.00	
Totals, page 69	$ 80,620.08	$ 1,701.86	$ 78,561.50	$ 80,263.36	$ 356.72

STATEMENT OF BOARD APPROPRIATIONS
1912-13

Appropriation	Amount	Disbursements			Balance
		Capital	Operation and Maintenance	Total	
Current appropriations	$ 374,231.81	$ 37,286.93	$ 287,498.52	$ 324,785.45	$ 49,446.36
State appropriations	2,141,698.13	698,236.50	1,213,564.72	1,911,801.22	229,896.91
United States appropriations	81,359.18	979.44	79,238.79	80,218.41	1,140.77
	$2,597,289.12	$ 736,502.87	$1,580.302.21	$2,316,805.08	$ 280,484.04

STATEMENT OF CURRENT APPROPRIATIONS
1912-13

Appropriation	Amount	Disbursements			Balance
		Capital	Operation and Maintenance	Total	
Accountancy	$ 3,597.11	$ 36.75	$ 961.96	$ 998.71	$ 2,598.40
Agricultural College	56,226.37	7,188.57	47,371.90	54,560.47	1,665.90
Alumni Quarterly	1,000.00		1,000.00	1,000.00	
Alumni Record	5,828.07		5,701.66	5,701.66	126.41
Agricultural Experiment Station	45,243.00	6,741.72	30,089.25	36,830.97	8,412.03
Applied Mechanics	1,353.51	300.00	31.78	331.78	1,021.73
Art and Design	500.00	147.26	316.97	464.23	35.77
Band instrument deposits	150.50		45.00	45.00	105.50
Blue Printing	2,812.14		2,162.64	2,162.64	649.50
B'nai B'rith Library	575.00	490.39		490.39	84.61
Botany	2,500.00	770.00	1,628.35	2,398.35	101.65
Buildings and grounds	5,000.00	430.88	3,218.02	3,648.90	1,351.10
Chemistry	15,733.64	4,868.83	10,826.40	15,695.23	38.41
Classics	100.00	22.64	77.14	99.78	.22
Dean of Men	3,000.00	16.92	2,968.38	2,985.30	14.70
Dean of Women	500.00	96.35	385.40	481.75	18.25
Editing bulletin	1,000.00		4.05	4.05	995.95
Education, School of	2,250.00	310.63	1,303.60	1,614.23	635.77
Engineering building site	1,334.25	1,240.00	1.20	1,241.20	93.05
Engineering College	12,044.18	2,115.17	8,516.95	10,632.12	1,412.06
Engineering Experiment Station	1,052.55				1,052.55
English	1,550.00	347.13	1,131.77	1,478.90	71.10
Entomology	1,701.00	1,115.50	543.20	1,658.70	42.30
Geology	1,340.80	788.04	440.37	1,228.41	112.39
Germanic Language	200.00	135.89	64.11	200.00	

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STATEMENT OF CURRENT APPROPRIATIONS (Continued)
1912-13

Appropriation	Amount	Disbursements			Balance
		Capital	Operation and Maintenance	Total	
Gymnasium lockers	3,105.50		1,310.46	1,310.46	1,795.04
High school contest	400.00		365.37	365.37	34.63
History	150.00	37.18	112.82	150.00	
Hospital Association	1,789.31		1,591.75	1,591.75	197.56
Illinois Canner's Association Fund	1,436.13	44.00	931.73	975.73	460.40
Incidentals	10,000.00		9,789.50	9,789.50	210.50
Interest on land contract	48.30				48.30
Labor	64.500.00		64,500.00	64,500.00	
Library	3,145.00	620.78	2,159.25	2,780.03	364.97
Library fines	308.75	235.70	70.00	305.70	3.05
Library School	1,080.00	282.75	768.52	1,051.27	28.73
Library student assistants	3,940.00		3,940.00	3,940.00	
Library supplies	145.95		145.95	145.95	
Lincoln Hall dedication	750.00		663.89	663.89	86.11
Literature and Arts, College of	800.00	207.05	417.62	624.67	175.33
McKinley fund	1,876.25		1,930.00	1,930.00	*53.75*
McKinley fund interest	254.50				254.50
Mathematics	200.00	82.63	94.63	177.26	22.74
Medicine, College of	43,496.31	2,041.40	36,762.46	38,893.86	4,692.45
Military Department	1,350.00	639.97	907.74	1,547.71	*197.71*
Military and band scholarships	2,000.00		2,682.00	2,682.00	*682.00*
Music, School of	1,400.00	201.22	1,198.78	1,400.00	
Museum, Lincoln Hall	15.00	15.00		15.00	
Pharmacy, School of	15,058.53	812.71	12,078.95	12,891.66	2,166.87
Philology, Journal of	1,457.56	260.00	175.07	435.07	1,022.49
Philosophy	100.00	94.60	5.40	100.00	
Physical Training-Men	1,805.01	1,074.77	688.41	1,763.18	41.83
Physical Training-Men-Towel Fund	364.00		364.00	364.00	
Physical Training-Women	741.02	260.51	256.71	517.22	223.80
Physics Laboratory assistants	600.00		510.03	510.03	89.97
Physiology	1,900.00	456.37	1,283.84	1,740.21	159.79
Plym Fellowship	2,000.00		1,000.00	1,000.00	1,000.00
Political Science	50,00		44.96	44.96	5.04
Psychology	500.00	215.25	284.75	500.00	
Public school drawing exhibit	50.00		41.85	41.85	8.15
Rebates to students	5,400.00		5,617.55	5,617.55	*217.55*
Romance Languages	100.00	65.00	34.20	99.20	.80
Science, College of	700.00	93.49	535.86	629.35	70.65
Snyder Fund-Principal	4,762.58		3,775.00	3,775.00	987.58
Snyder Fund-Deposits	2,371.67		2,371.67	2,371.67	
Snyder Fund-Interest	701.07		701.07	701.07	
Sociology	50.00		50.00	50.00	
Soil extension	1,019.85		1,019.85	1,019.85	
Summer Library School	515.00				515.00
Summer session, 1913	15,000.00		729.55	729.55	14,270.45
Supervising Architect	2,300.00	377.03	1,713.32	2,090.35	209.65
University fellowships	2,400.00		1,850.00	1,850.00	550.00
Water Survey	414.95	10.32	345.44	355.76	59.19
Woman's League Loan Fund	337.45		135.00	135.00	202.45
Zoology	4,750.00	1,996.53	2,753.47	4,750.00	
Totals, page 72	$ 374,231.81	$ 37,286.93	$ 287,498.52	$ 324,785.45	$ 49,446.36

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STATEMENT OF STATE APPROPRIATIONS
1912-13

Appropriation	Amount	Disbursements			Balance
		Capital	Operation and Maintenance	Total	
Agricultural College	$ 243,837.75	$ 46,915.06	$ 181,644.26	$ 228,559.32	$ 15,278.43
Agronomy Green House	3,943.20	3,943.20		3,943.20	
Animal Husbandry Building	79,964.65	9,023.26		9,023.26	70,941.39
Apparatus and appliances	4,012.07	2,771.81	425.32	3,197.13	814.94
Armory	99,619.85	77,638.20		77,638.20	21,981.65
Buildings and grounds	25,000.00	6,199.03	18,800.97	25,000.00	
Cabinets	4,592.21	4,432.31		4,432.31	159.90
Ceramics	17,699.56	4,890.51	11,957.72	16,848.23	851.33
Ceramics Building	19,146.47	19,146.47		19,146.47	
Chemical Laboratory	10,000.00	2,752.14	7,247.86	10,000.00	
Clinical Building	5,000.00				5,000.00
Cold Storage	9,000.00				9,000.00
Commerce Building	94,770.31	84,745.56		84,745.56	10,024.75
Crop experiments	18,796.15	2,014.52	14,263.75	16,278.27	2,517.88
Dairy Barn	10,000.00	10,000.00		10,000.00	
Dairy investigation	15,000.00	514.92	14,485.08	15,000.00	
Drains, fences, repairs	2,162.26				2,162.26
Engineering building and grounds	149,002.75	144,275.21		144,275.21	4,727.54
Engineering extension and maintenance	105,608.60	17,617.57	80,125.92	97,743.49	7,865.11
Fire protection	1,500.00	700.73	799.27	1,500.00	
Floriculture	8,000.00	217.89	7,782.11	8,000.00	
Glass House	30,000.00	29,671.05		29,671.05	328.95
Graduate School	60,724.31	11,005.00	37,009.80	48,014.80	12,709.51
Gymnasium	2,057.57	2,057.57		2,057.57	
Heating and lighting plant	1,840.29	1,840.29		1,840.29	
Horticulture	15,000.00	1,462.11	13,537.89	15,000.00	
Household Science	2,916.70	25.30	527.46	552.76	2,363.94
Interest on Endowment Fund	32,416.04		32,416.04	32,416.04	
Law Building	13,857.08	10,268.84		10,268.84	3,588.24
Law School	29,972.92	4,030.69	22,889.80	26,920.49	3,052.43
Library	29,696.11	27,853.55		27,853.55	1,842.56
Live stock specimens	8,995.77	7,826.00	362.29	8,188.29	807.48
Mines investigation	7,678.91	272.60	7,397.98	7,670.58	8.33
Mining Building	24,420.47	24,420.47		24,420.47	
Mining Engineering	23,406.77	9,181.04	11,127.96	20,309.00	3,097.77
Operating expenses	604,938.38	7,088.07	592,938.21	600,071.28	4,867.10
Pavements and walks	4,086.79	3,918.49		3,918.49	168.30
Pharmacy, School of	10,000.00		10,000.00	10,000.00	
Sheep Building	1,412.98	1,412.98		1,412.98	
Shop Practice	6,000.00	694.97	5,305.03	6,000.00	
Social and Political Sciences	29,343.96	2,912.57	22,375.50	25,288.07	4,055.89
Soil investigation	72,318.74	9,719.58	62,599.16	72,318.74	
Soil maps	41,222.98	89.31	11,399.25	11,479.56	29,743.42
Stock investigation	$ 25,000.00	$ 6,933.06	$ 18,066.94	$ 25,000.00	
Telephone exchange	1,500.00	184.16	1,023.37	1,207.53	292.47
University (Lincoln) Hall	3,429.95	2,979.15		2,979.15	450.80
Veterinary College and Research Laboratory	4,049.95		4,049.95	4,049.95	
Water investigation	18,790.37	1,307.43	16,539.18	17,846.61	943.76
Water Station	2,000.00	1,243.36	756.64	2,000.00	
Water Survey	8,596.14	3.75	5,674.01	5,677.76	2,918.38
Woman's Building addition	99,369.12	92,036.72		92,036.72	7,332.40
Totals, page 72	$2,141,698.13	$ 698,236.50	$1,213,564.72	$1,911,801.22	$ 229,896.91

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STATEMENT OF UNITED STATES APPROPRIATIONS
1912-13

Appropriation	Amount	Disbursements			Balance
		Capital	Operation and Maintenance	Total	
Adams Fund receipts	1,140.77				1,140.77
Adams Fund	15,000.00	557.37	14,442.63	15,000.00	
Hatch Fund	15,000.00	251.43	14,748.57	15,000.00	
Hatch Fund receipts	218.41	170.64	47.77	218.41	
Morrill Fund	25,000.00		25,000.00	25,000.00	
Nelson Fund	25,000.00		25,000.00	25,000.00	
Totals, page 72	81,359.18	979.44	79,238.97	80,218.41	1,140.77

PART EIGHT

UNENCUMBERED BALANCES IN BOARD APPROPRIATIONS AS AT JUNE 30, 1913

As has been previously explained in connection with the statements of Board allotments for the biennium, an account is maintained in the Business Office with each allotment passed by the Board of Trustees. Up to March 1, 1913, these accounts showed only the cash transactions under each Board allotment; that is, each account showed the amount of the Board allotment, the disbursements under the allotment, and the cash balance. Commencing with March 1, 1913, accounts were opened in the Business Office so as to show the encumbrances outstanding against the cash balance of each Board allotment. These encumbrances are classified under the following five heads:—

1. Salaries assigned against the allotment to the end of the fiscal year
2. Open market orders outstanding (exclusive of Library orders outstanding)
3. Library orders outstanding
4. Repair orders outstanding
5. Contracts outstanding

Commencing with March, 1913, a monthly report has been presented showing the cash balance in each Board allotment, the encumbrances in each allotment, and the free or unencumbered balance in, or overdraft against, each Board allotment.

The following schedules show the monthly report for June, 1913, and are here inserted both to show the status of Board allotments as at the close of the biennium and to show also the method of budgetary control in operation at the University.

STATEMENT OF APPROPRIATIONS AS AT JUNE 30, 1913

United States Appropriations

	Amount of Appropriation	Cash Balance	Free Balance
Adams Fund Receipts	$ 1,140.77	$ 1,140.77	$ 1,140.77

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STATEMENT OF APPROPRIATIONS AS AT JUNE 30, 1913

Current Appropriations

	Amount of Appropriation	Disbursements to Date	Cash Balance
Accountancy	$ 3,597.11	$ 998.71	$ 2,598.40
Agriculture, College of	56,674.18	55,408.28	1,265.90
Agricultural Experiment Station	45,243.00	36,830.97	8,412.03
Alumni Record	5,828.07	5,701.66	126.41
Applied Mechanics	1,353.51	331.78	1,021.73
Art and Design	500.00	464.23	35.77
Blue Printing	2,812.14	2,162.64	649.50
B'nai B'rith Library	575.00	490.39	84.61
Botany	2,500.00	2,398.35	101.65
Buildings and grounds	5,000.00	3,648.90	1,351.10
Chemistry	15,733.64	15,695.23	38.41
Classics	100.00	99.78	.22
Dean of Women	500.00	467.05	32.95
Editing University bulletin	1,000.00	4.05	995.95
Education, School of	2,250.00	1,614.23	635.77
Engineering building site	1,334.25	1,241.20	93.05
Engineering, College of	12,044.18	10,632.12	1,412.06
Engineering Experiment Station	1,052.55		1,052.55
English	1,550.00	1,478.90	71.10
Entomology	1,701.00	1,658.70	42.30
Geology	1,340.80	1,228.41	112.39
Gymnasium lockers	3,105.50	1,310.46	1,795.04
High school contest	400.00	365.37	34.63
Hospital Association	1,789.31	1,591.75	197.56
Illinois Canners' Association Fund	1,436.13	975.73	460.40
Incidentals	10,000.00	9,789.50	210.50
Library	3,145.00	2,786.37	358.63
Library fines	308.75	305.70	3.05
Library School	1,080.00	1,044.93	35.07
Lincoln Hall dedication	750.00	663.89	86.11
Literature and Arts, College of	800.00	624.67	175.33
Mathematics	200.00	177.26	22.74
Medicine, College of	24,652.16	20,259.71	4,392.45
Military Department	1,350.00	1,547.71	*197.71*
Band scholarships	2,000.00	2,682.00	*682.00*
Pharmacy, School of	20,128.46	17,961.59	2,166.87
Philology, Journal of	1,457.56	435.07	1,002.49
Physical Training—Men	1,805.01	1,763.18	41.83
Physical Training—Women	741.02	517.22	223.80
Physics Laboratory assistants	600.00	510.03	89.97
Physiology	1,900.00	1,740.21	159.79
Political Science	50.00	44.96	5.04
Public school drawing exhibit	50.00	41.85	8.15
Rebates to students	5,400.00	5,617.55	*217.55*
Romance Languages	100.00	99.20	.80
Science, College of	700.00	629.35	70.65
Summer Library School	515.00		515.00
Summer session, 1913	15,000.00	729.55	14,270.45
Supervising Architect	2,300.00	2,090.35	209.65
University fellowships	2,400.00	1,850.00	550.00
Water Survey	414.95	355.76	59.19
Totals	$ 267,268.28	$ 221,066.50	$ 46,201.78

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STATEMENT OF APPROPRIATIONS AS AT JUNE 30, 1913

Current Appropriations

Open Market Orders Outstanding	Library Orders Outstanding	Repair Orders Outstanding	Contracts Outstanding	Total Encumbrances	Free Balance
					$ 2,598.40
$ 2,097.93		$ 24.00	$ 2,121.93	$ 2,121.93	856.03
1,979.20		24.00		2,003.20	6,408.83
42.00				42.00	84.41
1,021.73				1,021.73	
30.00				30.00	5.77
55.28				55.28	594.22
					84.61
143.25				143.25	41.60
1,006.40				1,006.40	344.70
131.99		25.00	156.99	156.99	118.58
					.22
					32.95
					995.95
259.05		20.00		279.05	356.72
					93.05
1,078.81		60.00		1,138.81	273.25
					1,052.55
19.70				19.70	51.40
					42.30
191.08				191.08	78.69
					1,795.04
					34.63
50.00				50.00	147.56
60.00				60.00	400.40
5.00				5.00	205.50
78.50				78.50	280.13
					3.05
13.01				13.01	22.06
					86.11
74.35				74.35	100.98
13.50				13.50	9.24
25.65				25.65	4,366.80
					197.71
					682.00
					2,166.87
					1,022.49
					41.83
146.30				146.30	77.50
					89.97
129.03				129.03	30.76
					5.04
					8.15
					217.55
					.80
20.66				20.66	49.99
			(Salaries)		515.00
83.25			12,825.00	12,908.25	1,362.20
160.00				160.00	49.65
					550.00
53.18				53.18	6.01
$ 8,968.85		$ 153.00	$ 12,825.00	$ 21,946.85	$ 24,254.93

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STATEMENT OF APPROPRIATIONS AS AT JUNE 30, 1913

State Appropriations

	Amount of Appropriation	Disbursements to Date	Cash Balance	Open Market Orders Outstanding
Agricultural College	$ 415,800.00	$ 400,121.57	$ 15,678.43	$ 2,893.62
Animal Husbandry Building	80,000.00	9,058.61	70,941.39	
Apparatus and appliances	8,000.00	7,185.06	814.94	736.45
Armory	100,000.00	78,018.35	21,981.65	20.50
Cabinets	8,000.00	7,840.10	159.90	115.50
Ceramics	30,000.00	29,148.67	851.33	1,080.20
Clinic Building	5,000.00		5,000.00	
Cold Storage	9,000.00		9,000.00	
Commerce Building	125,000.00	114,975.25	10,024.75	2,748.29
Crop experiments	30,000.00	27,482.12	2,517.88	119.15
Drains, fences, and repairs	5,000.00	2,837.74	2,162.26	502.30
Engineering building and grounds	200,000.00	195,272.46	4,727.54	1,456.10
Engineering extension and maintenance	180,000.00	172,134.89	7,865.11	7,175.07
Glass House	30,000.00	29,671.05	328.95	75.50
Graduate School	100,000.00	87,290.49	12,709.51	678.60
Household Science	5,000.00	2,636.06	2,363.94	137.20
Law Building	15,000.00	11,411.76	3,588.24	931.85
Law School	50,000.00	46,947.57	3,052.43	
Library	50,000.00	48,157.44	1,842.56	
Live stock specimens	22,500.00	21,692.52	807.48	
Mines investigation	10,000.00	9,991.67	8.33	
Mining Engineering	30,000.00	26,902.23	3,097.77	2,744.06
Operating expense	1,150,000.00	1,145,132.90	4,867.10	3,299.81
Pavements and walks	8,000.00	7,831.70	168.30	60.00
Social and Political Science	50,000.00	45,944.11	4,055.89	261.30
Soil maps	50,000.00	20,256.58	29,743.42	1,617.00
Telephone exchange	3,000.00	2,707.53	292.47	274.80
University Hall	250,000.00	249,549.20	450.80	7.60
Water investigation	30,000.00	29,056.24	943.76	275.33
Water Survey	15,000.00	12,081.62	2,918.38	10.00
Woman's Building addition	125,000.00	117,667.60	7,332.40	3,106.41
Totals	$3,189,300.00	$2,959,003.09	$ 230,296.91	$ 30,326.64

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STATEMENT OF APPROPRIATIONS AS AT JUNE 30, 1913

State Appropriations

Library Orders Outstanding	Repair Orders Outstanding	Contracts Outstanding	Total Encumbrances	Free Balance	See Page
	$ 510.00	$ 21,864.05	$ 25,267.67	$ 9,589.24	
		84,261.03	84,261.03	13,319.64	
			736.45	78.49	80
		21,794.47	21,814.97	166.68	
			115.50	44.40	80
			1,080.20	225.87	
				5,000.00	
				9,000.00	
	30.00	2,106.52	4,884.81	5,139.94	
			119.15	2,398.73	
			502.30	1,659.96	
		4,152.10	5,608.20	880.66	
	75.00		7,250.07	615.04	80
			75.50	253.45	
$ 13,238.47			13,917.07	1,207.56	
			137.20	2,226.74	
		278.00	1,209.85	2,378.39	
3,496.53			3,496.53	444.10	
4,024.87			4,024.87	2,182.31	
				807.48	
				8.33	
	90.00		2,834.06	263.71	
	205.00		3,504.81	1,362.29	80
			60.00	108.30	
786.62			1,047.92	3,007.97	
			1,617.00	28,126.42	
			274.80	17.67	
			7.60	443.20	
			275.33	668.43	
			10.00	2,908.38	
		5,000.00	8,106.41	774.01	
$ 21,546.49	$ 910.00	$ 139,456.17	$ 192,239.30	$ 38,057.61	

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STATEMENT OF APPROPRIATIONS AS AT JUNE 30, 1913

Apparatus and Appliances

	Amount of Appropriation	Disbursements to Date	Cash Balance	Open Market Orders Outstanding
Closed out	$ 4,898.83	$ 4,898.83		
Astronomy	2,129.33	1,636.37	492.96	451.45
Museum	871.84	550.00	321.84	285.00
Psychology	100.00	99.86	.14	
Totals, page 78	$ 8,000.00	$ 7,185.06	$ 814.94	$ 736.45

Cabinets

	Amount of Appropriation	Disbursements to Date	Cash Balance	Open Market Orders Outstanding
Expended 1911-12	$ 3,407.79	$ 3,407.79		
Lincoln Hall	3,480.84	3,384.45	96.39	100.25
Natural History	1,111.37	1,047.86	63.51	15.25
Totals, page 78	$ 8,000.00	$ 7,840.10	$ 159.90	$ 115.50

Engineering Extension and Maintenance

	Amount of Appropriation	Disbursements to Date	Cash Balance	Open Market Orders Outstanding
Expended 1911-12	$ 74,391.40	$ 74,391.40		
College	31,975.03	27,705.84	4,269.19	4,027.98
Experiment Station	43,633.57	40,037.65	3,595.92	3,147.09
Salaries	30,000.00	30,000.00		
Totals, page 78	$ 180,000.00	$ 172,134.89	$ 7,856.11	$ 7,175.07

Operating Expenses

	Amount of Appropriation	Disbursements to Date	Cash Balance	Open Market Orders Outstanding
Expended 1911-1912	$ 545,061.62	$ 545.061.62		
Board expenses	2,500.00	2,500.00		
Comptroller's office	3,270.00	2,451.68	818.32	441.76
Furniture and fixtures	5,000.00	2,071.65	2,928.35	2,854.80
Heat and light	40,000.00	38,558.68	1,441.32	
High School Visitor	2,900.00	2,879.97	20.03	3.25
Lectures	5,000.00	2,710.67	2,289.33	
Library shelves	500.00	500.00		
President's Office	2,000.00	2,000.00		
Printing and postage	12,000.00	12,000.00		
Registrar's Office	4,220.00	4,220.00		
Salaries for instruction	416,856.20	417,108.29	*252.09*	
Salaries for services	97,000.00	99,378.16	*2,378.16*	
Summer session-1912	13,692.18	13,692.18		
Totals, page 78	$1,150,000.00	$1,145,132.90	$ 4,867.10	$ 3,299.81

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STATEMENT OF APPROPRIATIONS AS AT JUNE 30, 1913

Apparatus and Appliances

Library Orders Outstanding	Repair Orders Outstanding	Contracts Outstanding	Total Encumbrances	Free Balance
			451.45	41.51
			285.00	36.84
				.14
			$ 736.45	$ 78.49

Cabinets

Library Orders Outstanding	Repair Orders Outstanding	Contracts Outstanding	Total Encumbrances	Free Balance
			100.25	*3.86*
			15.25	48.26
			$ 115.50	$ 44.40

Engineering Extension and Maintenance

Library Orders Outstanding	Repair Orders Outstanding	Contracts Outstanding	Total Encumbrances	Free Balance
			4,027.98	241.21
	75.00		3,222.09	373.83
	75.00		7,250.07	615.04

Operating Expenses

Library Orders Outstanding	Repair Orders Outstanding	Contracts Outstanding	Total Encumbrances	Free Balance
	175.00		616.76	201.56
	30.00		2,884.80	43.55
				1,441.32
			3.25	16.78
				2,289.33
				252.09
				2,378.16
$	205.00 $		$ 3,504.81	$ 1,362.29

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PART NINE

GENERAL BALANCE SHEET

The General Balance Sheet of the University as at June 30, 1913, shows assets to the value of $4,127,239.80. The largest item is Buildings and Permanent Fixtures, $2,022,175. Each of the items in the balance sheet is shown in further detail in the schedules following, excepting the items notes receivable, accounts receivable, and accounts payable. The notes receivable of the University amounted to $24,562.42, as at June 30, 1913, and represent loans made to students from the various student loan funds. These notes are shown at their face value.

It will be noted that the accounts receivable are shown as $11,814.14, and the accounts payable at $6,205.49. These items are small in amount, because of the policy of the University in collecting all accounts due to it as promptly as possible, and in paying all bills as soon as they are found to be correct. An especial effort is made during the last month of each fiscal year to pay all bills outstanding. In this connection it should be emphasized that an account is shown as paid on the books of the Business Office when a warrant has been regularly issued for its payment. The amount of outstanding warrants in the hands of payees, by comparison with the books of the University Treasurer, was found to be $147,567.09 as at June 30, 1913. Special attention is called to this fact, because it is the custom in some institutions to refer to such outstanding warrants as accounts payable.

Other than the accounts payable, the University has but one liability, that for equipment loaned by the United States government. This equipment comprises rifles and other military supplies loaned by the national government for purposes of military training.

Surplus

The net worth of the University is shown in five different items. The principal item is that of surplus invested in fixed assets, $3,687,976.45. This amount represents the estimated value of the land, buildings, and equipments of the University after due allowance has been made for depreciation. In comparing this item with the surplus shown in the financial reports of other institutions, it should be carefully noted that many institutions make no allowance for depreciation in fixing the value of their plant.

The surplus available for capital additions, $142,551.98, and the surplus available for operation and maintenance expenses, $142,089.90, represent cash and accounts receivable available, as at June 30, 1913, for the purposes indicated.

The item "reserve for stores" is an offset to the asset item, "expendable supplies," so that the amount indicated as available surplus may represent only cash and accounts receivable.

The total amount of the cash and accounts receivable held by the University in trust for the loan funds is shown as a separate surplus reserve item because the assets belonging to the trust funds are available only for the purpose of those funds.

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CONSOLIDATED BALANCE SHEET
as at June 30, 1913

Assets

Land and land improvements *(Page 92)*	$ 322,447.00
Buildings and permanent fixtures *(Page 95)*	2,022,175.00
Construction in progress *(Page 95)*	156,560.62
Furniture *(Page 95)*	179,550.75
Departmental equipment *(Page 97)*	605,457.54
Library *(Page 97)*	368,429.02
Live Stock *(Page 97)*	62,909.40
Expendable supplies *(Page 97)*	92,909.12
Notes receivable	24,562.42
Accounts receivable	11,814.14
Cash *(Page 7)*	280,424.79
	$4,127,239.80

Liabilities

Mortgages		
Bills payable		
Accounts payable	$	6,205.49
Equipment loaned by United States Government *(Page 97)*		29,552.88
	$	35,758.37

Surplus

Surplus invested in fixed assets *(Page 83)*	$3,687,976.45
Surplus available for capital additions *(Page 84)*	142,551.98
Surplus available for operation and maintenance expenses *(Page 84)*	142,089.90
Reserve for stores *(Page 84)*	92,909.12
Surplus reserve for trust funds *(Page 84)*	25,953.98
	$4,127,239.80

STATEMENT OF SURPLUS INVESTED IN FIXED ASSETS
as at June 30, 1913

Assets

Land and land improvements *(Page 92)*	$ 322,447.00
Buildings and permanent fixtures *(Page 95)*	2,022,175.00
Construction in progress *(Page 95)*	156,560.62
Furniture *(Page 95)*	179,550.75
Departmental equipment *(Page 97)*	605,457.54
Library *(Page 97)*	368,429.02
Live stock *(Page 97)*	62,909.40
	$3,717,529.33

Liabilities

Mortgages		
Equipment loaned by United States Government *(Page 97)*	$	29,552.88

Surplus

Surplus invested in fixed assets *(Page 83)*	$3,687,976.45
	$3,717,529.33

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STATEMENT OF AVAILABLE SURPLUS

as at June 30, 1913

Assets		Liabilities	
Cash Balances in building appropriations	$ 142,551.98	Mortgages	
Cash Balances in appropriations available for operation and maintenance	136,481.25	Accounts payable	$ 6,205.49
Accounts receivable	11,814.14	**Surplus**	
Expendable supplies	92,909.12	Surplus available for capital additions *(Page 83)*	142,551.98
		Surplus available for operation and maintenance expenses *(Page 83)*	142,089.90
		Reserve for stores *(Page 83)*	92,909.12
	$ 383,756.49		$ 383,756.49

TRUST FUNDS BALANCE SHEET

as at June 30, 1913

	Edward Snyder Fund	Wm. B. McKinley Fund	Woman's League Fund	Class of '95 Fund	All Trust Funds
Assets:					
Cash	$ 987.58	$ 200.75	$ 202.45	$ .78	$ 1,391.56
Notes receivable	11,512.42	12,685.00	235.00	130.00	24,562.42
	$12,500.00	$12,885.75	$ 437.45	$ 130.78	$25,953.98
Surplus:					
Available only for trust purposes	$12,500.00	$12,885.75	$ 437.45	$ 130.78	$25,953.98
Totals, (page 83)	$12,500.00	$12,885.75	$ 437.45	$ 130.78	$25,953.98

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LAND

In the following pages, the land owned by the University is listed in the date of its accession. The legal description of each piece of property is given, together with the approximate number of acres that it contains. As far as practicable, each piece of land is listed at its cost price. Where the land was donated to the University, as in the case of the land donated by Champaign County in 1867, the price given is the cost price mentioned in the deed of each tract. Except the land donated by Champaign County in 1867, all of the land owned by the University at Urbana-Champaign has been acquired by purchase. The various tracts of land owned by the University outside of Champaign County have, for the most part, been donated to the University for the purpose of agricultural experimentation. Where land has been donated to the University, the amount shown for each tract represents the cost price mentioned in the deed. In a few cases no value is given for the reason that no price is mentioned in the deed to the University.

It should be carefully noted that the value of land as given represents either (1) the cost of the land to the University, or (2) the cost of the land to those who donated the land to the University, excepting in the few cases where no value is given. No attempt has been made to show the value of the land at the present time. In so far as the land in Champaign County is concerned, and especially the land comprising the University Campus, a valuation would be an exceedingly difficult task, for the reason that adjoining land values have been more largely influenced by the fact that the land adjoins the University Campus, or the University Farm, than by any other cause. Under these circumstances it has been thot best to show the cost price of the land rather than to attempt any valuation based upon adjoining land values. In the case of land located outside of Champaign County, each tract of land has been acquired by the University as a permanent experimental field, and likewise it has been thot best to show the value of the land at its last cost price.

It will be seen that the land values shown are extremely low in comparison with the values commonly given to adjoining tracts of land. Especial attention is directed to this point for the reason that land values are sometimes given in the reports of other Universities at an estimated amount based upon comparison with adjoining land values, rather than at cost prices.

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INVENTORY OF LAND AND LAND IMPROVEMENTS

as at June 30, 1913

LAND: AT URBANA-CHAMPAIGN

When Acquired	Description	No. of Acres	Cost
1867	Lot 139 of a sub-division of the south part of Lot 1 of the S W ¼ of Sec. 7 in Twp 19 N, R 9, east of the 3rd P. M.		$ 300.00
1867	Beginning at N W corner of S half of S E ¼ of Sec. 18, Twp. 19 N, R 9 E of 3rd P M, running thence south 28 rods, thence east 120 rods, thence north 28 rods, thence west 120 rods	21	2,210.00*
1867	Beginning at N E corner of S ½ of S E ¼ of Sec. 18, Twp. 19 N of range 9 E of 3rd P M, running thence S 28 rods, thence W 40 rods, thence N 28 rods, thence E 40 rods	7	1,000.00*
1867	N W ¼; N ½ S W ¼; S ½ N E ¼; N W ¼ of S E ¼; and N E ¼ of N E ¼; all in Sec. 19, Twp. 19 N, range 9, E of 3rd P. M., except a strip 4 rods and 20 links wide off west side of lot 2 of N E ¼, and strip of like width off west side of N ½ of lot 2 of S W ¼ Sec 19	410	28,700.00*
1867	N ½ S E ¼ Sec. 18, Twp. 19 N, R 9 E, 3rd P M		6,000.00*
1867	Lots no. 1, 2, 3, 5, 6, 8, 9, 10, 11, 12, in block 52, and lots 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12 in block 53, Seminary Addition to Urbana		5,100.00
1867	Beginning at N E corner S W ¼ Sec 18, Twp 19 N, R 9 E, 3rd P M, thence west 80 rods to center of north and south road known as "Cemetery Road", thence south along center of said road 107.30 rods, thence east 80 rods, thence north on half section line to beginning	53 13-20	5,300.00*
1867	Lot 174 of sub-division of south part of lot 1, S W ¼ Sec 7, Twp 19 N, R 9 E, 3rd P M		300.00
1867	Lot 208 of sub-division of S part of lot 1, S W ¼, Sec. 7, Twp 19 N, R 9 E, 3rd P M		150.00
1867	Lot 7 in block 52 of Seminary addition to Urbana		560.00
1867	Lot 173 of sub-division of S part of lot 1, S W ¼, Sec 7, Twp 19 N, R 9 E		300.00
1867	Lots 206-7 of sub-division of south part of lot 1, S W ¼, Sec 7, Twp 19 N, R 9 E, 3rd P M		500.00
1867	Commencing at N W corner of S W ¼ S E ¼ Sec 7, Twp 19 N, R 9 E (Est. Main Street and Wright Street), running thence E 462 feet, thence S 700 feet, thence W 462 feet, thence N 700 feet		40,000.00*

*Donated by Champaign County.

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INVENTORY OF LAND AND LAND IMPROVEMENTS as at June 30, 1913 (Continued)

LAND: AT URBANA-CHAMPAIGN

When Acquired	Description	No. of Acres	Cost
1867	W ½ W ½ N E ¼ Sec 18, Twp 19 N, R 9 E, 3rd P M, except tract commencing 1 chain and 78 links east of N W corner of above described tract, thence E 2 chains, thence S 2 chains and 50 links, thence W 2 chains, thence N 2 chains and 50 links; also lots 1, 2 and west ½ of 3 in block 10; also lots 1, 5, 6, in block 11, also lots 1, 5, 6 in block 12, also right of way of Urbana R. R. Co., across N end of tract above described		7,500.00
1867	Lot 4 of block 52 of Seminary addition to Urbana		750.00
1867	Lots 105-6 sub-division of lot 1 S W ¼ Sec 7, Twp 19 N, R 9 E, 3rd P M		600.00
1869	Lots 5 and 6 in block 11, in N end of W half N W ¼ N E ¼ Sec 18, Twp 19 N, R 9 E, 3rd P M		400.00
1871	Lot 140 of a sub-division of lot 1 in S W ¼ Sec 7, Twp 19, N R 9 E, 3rd P M		200.00
1880	34 feet off west side of lot No. 5 in block No. 12 in Urbana Railroad Addition. Also W ½ of lot No. 3 in block No. 10 in Urbana R. R. Addition		150.00
1883	E ½ lot No. 5 and all lot No. 6, 6 lots of No. 12 and lots 1 and 2 in block 10, and strip 66 ft. east and west by 132 north and south, formerly reserved for a street between said blocks 10 and 12, described as follows: Beginning at N E corner of said lot 6 in block 12, thence east 66 ft., thence S 132 ft., thence W 66 ft., thence N 132 ft., all in Railroad Addition to City of Urbana		450.00
1885	Beginning 310 links south and 75 links east of N W corner of N W ¼ N E ¼ Sec 18, Twp. 19 N, R 9 E, 3rd P M, running S 2 chains, thence E 1 chain, thence N 2 chains thence W 1 chain		150.00
1886	Lots 12, 13, 18 and 19 of the Joseph Nelson Addition to Urbana		830.00
1894	Commencing at S W Corner of E ½ of S W ¼ N E ¼ of Sec 18, Twp 19 N, R 9 E of 3rd P M, running thence N to N W corner of E ½ of S W ¼ N E ¼ Sec 18, Twp 19 N, R 9 E 3rd P M, running E 201 ft. and 6 inches to a point which would be on the W line of Mathews Ave. extended S from point where said Avenue is now open, to the S line of said E ½. S W ¼ N E ¼ Sec 18, Twp 19 N, R 9 E 3rd P M, running thence S along said extended W line of Mathews avenue to S line E ½ S W ¼ N E ¼ Sec 18, Twp 19 N R 9, E 3rd P M, running W to place of beginning	6⅓	4,500.00

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INVENTORY OF LAND AND LAND IMPROVEMENTS
as at June 30, 1913 (Continued)

LAND: URBANA-CHAMPAIGN

When Acquired	Description	No. of Acres	Cost
1901	Beginning 147½ ft E of the N W corner of the N W ¼ N E ¼ Sec 18, Twp 19 N, R 9 E, 3rd P M, running thence E 100 ft, thence S 165 ft, thence W 100 ft, thence N 165 ft		3,700.00
1901	Beginning 66 ft E of the N W corner N W ¼ N E ¼ Sec 18, Twp 19 N R 9 E 3rd P M, running thence E 81½ ft. thence S 165 ft, thence W 81½ ft, thence N 165 ft		4,800.00
1903	Lot 3 sub of E ½ N W ¼ N E ¼ Sec 18, Twp 19 N, R 9, E 3rd P M, except a strip off S end thereof		7,000.00
1905	Lot 4 and 5 of Joseph Nelson Addition to City of Urbana		15,000.00
1903	Commencing 344 ft S of N W corner E ½ N W ¼ N E ¼ Sec 18, Twp 19 N, R 9 E 3rd P M, thence E 198 ft, thence S 60 ft, thence W 198 ft, thence N to beginning with right of way 10 ft wide off S side of property on North adjoining		5,500.00
1907	N W ¼ N E ¼ Sec 19, Twp 19 N, R 9 E 3rd P M		12,000.00
1911	N E ¼ S E ¼ Sec 19, Township 19 N, Range 9, E of 3rd P M		20,000.00
1911	Beginning 8 rods S of N E corner of lot 1 of W M Goodwin's second addition to Urbana, thence W 8 rods, thence S 100 ft, thence E 8 rods, thence N 100 ft		2,500.00
1911	Beginning 232 ft south of N E corner lot 1, W M Goodwin's second addition to Urbana, thence W 8 rods, thence S 65 ft, thence E 8 rods, thence N 65 ft		5,600.00
1911	Beginning 8 rods S and 8 rods W of N E corner Lot 1, Goodwin's second addition, thence W 8 rods, thence S 10 rods, thence E 8 rods thence N 10 rods	1-2	1,800.00
1911	Beginning 126 ft S of N W corner lot 2, Goodwin's second addition to the City of Urbana thence E 2 chains, thence S 66 ft, thence W 2 chains, thence N 66 ft		4,350.00
1911	Beginning at N E corner Lot 1 of Goodwin's second addition to City of Urbana, running thence S 8 rods, thence W 8 rods, thence N 8 rods, thence E 8 rods		4,450.00
1911	Beginning 192 ft S of N W corner Lot 2, Goodwin's second addition to City of Urbana, thence E 2 chains, thence S 95.76 ft thence W 2 chains, thence N 82.56 ft to the place of beginning		6,450.00
1912	The north 8 rods of the W 8 rods of Lot 1 and the N 126 ft of Lot 2 and 7 feet and 2 inches off the E side of Mathews Ave., where said avenue is contiguous to said above described premises, all in Goodwin's Second Addition to Urbana		8,000.00
	Total of land at Urbana-Champaign		$207,100.00

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INVENTORY OF LAND AND LAND IMPROVEMENTS
as at June 30, 1913 (Continued)

LAND: OUTSIDE URBANA-CHAMPAIGN

When Acquired	Description	No. of Acres	Cost
1905	Johnson County—Beginning at a point 20 feet E of the N W corner N W ¼ sec 9, running E of the N W corner N W ¼ N E ¼ sec 9, running thence S 350 ft, thence E 1062 ft to W line of the right-of-way of the C C C and St L R R Co., thence running along said line of right-of-way in a northwesterly direction 1173 ft, thence running in a southwesterly direction in S W ¼ S E ¼ Sec 4, 868 ft to place of beginning, all situated in Twp 13 S, R 3 E, 3rd P M	16	320.00*
1909	Saline County—The S 15 acres of N E ¼ N W ¼ Sec 22 Twp 8 S, R 6 E, 3rd P M	15	750.00*
1909	Franklin County—E ½ S E ¼ S W ¼ Sec 11 Twp 9 S, R 3 E 3rd P M	20	
1909	Richland County—W ½ S W ¼ Sec 36 (except 10 acres out of N E corner); also tract commencing at point 12 chains S of N W corner of E ½ S W ¼ sec 36 Twp 4 N R 10 E, thence running S 28 chains and 19 links, thence E 4 chains and 26 links, thence N 28 chains and 19 links, thence W 4 chains and 26 links to the beginning; contains 12 acres more or less; also another tract commencing at the N E corner S E ¼ Sec 35, Twp 4 N, R 10 E, thence S 40 chains to the township line (Twp 4), thence W 1 chain, thence N 40 chains, thence E 1 chain to beginning (except 11 acres at N W corner)	86	4,875.00
1909	Ogle County—A part of Sec 35 in Twp 24 N, R 9 E 4th P M, more fully described as follows: commencing at S terminus of Ogle St. in village of Mt. Morris, running thence E 15 chains, thence S 19 chains and 97 links, thence W 15 chains, thence N 19 chains and 97 links to the place of beginning	30	4,500.00*
1910	Mercer County—20 acres out of S E part of Sec 18, Twp 14 N, R 3 W 4th P M, beginning at the tile set 2 chains and 5 links N of S E corner of said Sec 18 and on the N boundary of the highway, thence N along the E line of said Sec 18, 9 chains and 89 links to tile set in the ground, thence W 19 chains and 22 links to tile set in ground, thence S 10 chains and 89 links to tile set in the ground on N boundary of public highway thence in an easterly direction along N boundary of highway 19 chains and 31 links to place of beginning	20	6,500.00*

*Donated for Agricultural Experiment Stations.

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INVENTORY OF LAND AND LAND IMPROVEMENTS as at June 30, 1913 (Continued)

LAND: OUTSIDE URBANA-CHAMPAIGN

When Acquired	Description	No. of Acres	Cost
1910	Ogle County—A part of the N ½ N W ¼ Sec 35, Twp 24 N, R 9 E, 4th P M, described as follows: commencing at a point on N line of said section, 12½ chains W of N E corner N W ¼ of said section and running thence W on section line 15 chains, thence S 13⅓ chains, thence E parallel to the section line 15 chains, thence N 13⅓ chains to the place of beginning	20	3,500.00*
1910	Hancock County—Lot 4 in sub-division of W ½, S W ¼ Sec 19, Twp 5 N, R 6 W 4th P M	20	4,000.00*
1910	Richland County—Commencing 13 chains and 50 links W of N E corner Sec 2, Twp 3 N, R 10 E, thence running W 5 chains and 92 links to N W corner of N E ¼ N E ¼ Sec 2, Town 3 N, R 10 E, running S 22 chains and 60 links to S W corner of a 44 acre tract, thence running E 9 chains and 91 links, thence running N 14 chains and 36 links, thence W 4 chains, thence N 8 chains and 25 links to place of beginning; contains 19⅓ acres off W side of N E ¼ of N E ¼ of said section	19 1-3	1,800.00
1910	Lee County—A part of E ½ S E ¼ Sec 26, Twp 22 N, R 8, E 4th P M, bounded as follows: commencing at a point on E line of aforesaid section at intersection of said section line with N boundary line of the public highway known as the Dixon and Sterling Road, said starting point being located at a distance of 331 ft N of S E corner of said section, thence running N upon E line of said section 1506 ft; thence W at right angles with E line of said section 660 ft; thence S parallel with E line of said section 1320 ft to north boundary of above mentioned highway; and thence in an easterly direction along N boundary of said public highway 685¼ feet to place of beginning; contains 21 41-100 acres, more or less, also hereby conveying all right and title to the land lying north of center of said public highway and south of premises above described	21.41	4,282.80*
1910	Lebanon County—Parts of lots 43-4 in S W ¼ sec 19, Twp 2 N, R 6 W 3rd P M, described as follows: beginning 325 ft S of intersection of S line of Second South Street and E line of right of way of East St. Louis and Suburban R R Co., thence S along E line of said Railway 743.03 ft, thence E parallel with south line of Second South Street 1172.5 ft, thence N parallel with E line of said railway 743.03 ft, thence W 1172.5 to place of beginning	20	

*Donated for Agricultural Experiment Stations.

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INVENTORY OF LAND AND LAND IMPROVEMENTS as at June 30, 1913 (Continued)

LAND: OUTSIDE URBANA-CHAMPAIGN

When Acquired	Description	No. of Acres	Cost
1910	Massac County—N ½ S W ¼ N W ¼ Sec 15 Twp 16 S, R 6 E; also 5 acres on S side of S ½ N W ¼ N W ¼ Sec 15, Twp 16 S, R 6 E	25	
1911	Crawford County—20 acres off S side of N E ¼ N E ¼ Sec 1, Twp 6 N, R 14 W 2nd P M	20	1,500.00*
1911	Jasper County—The E 30 acres of N W ¼ N E ¼ Sec 3, Twp 6 N, R 19 E 3rd P M	30	1,800.00*
1911	Christian County—Commencing at a point on the N side of Sec 15, Twp 11 N, R 1, E 3rd P M, 1718 ft W of N E corner of N W ¼ Sec 5, thence in an easterly direction along N line of said section (on or near the center line of the public highway) 1652 ft thence southerly 33 ft more or less to S line of public highway, thence southerly on line parallel with E line of said N W ¼ of said Sec. 740 ft, thence westerly on line parallel with said N line of section, 1652 ft more or less to E line of public highway laid out and dedicated to the public by Baldwin and Baldwin, thence N along E line of last mentioned highway 740 ft to S line of said public highway along N line of said section, thence N 33 ft more or less to place of beginning	29.31	*
1911	Logan County—S ½ S W ¼ S W ¼ Sec 22, Twp 21 N, R 3 W 3rd P M	20	*
1911	Adams County—20 acres off W end of N ½ S W ¼ Sec 35, Twp 1 N, R 5 W 4th P M	20	4,000.00*
1912	White County—E ⅓ N E ¼ S E ¼ Sec 9, Town 5 S, R 8 E 3rd P M	20	1,500.00*
1912	Edwards County—24 acres off W end of S ½ N E ¼ N E ¼ Sec 18, Twp 1 N, R 11 E 3rd P M	24	1,920.00*
1912	Vermilion County—A part of E ½ S E ¼ Sec 22, Twp 17 N, R 13 W, 2nd P M, beginning at S W corner of said E ½ of said S E ¼, thence E on S line thereof 30.3 rods, thence N parallel to W line of said E ½ to south boundary line of right of way of C and E I R R, as the same is now located across said E ½, thence southwesterly along said S boundary line of said right of way to W line of said E ½ said S E ¼, thence S with the W line of said E ½ to place of beginning	30.3	
1913	Cumberland County—17 acres of even width off the S side of the N E ¼ S W ¼ Sec 31, Twp 10 N, R 9, E 3rd P M	17	1,600.00*
1913	Henderson County—Commencing at a point 1193.5 ft W of S E corner of N W ¼ Sec 23, Twp 11 N, R 5, W 4th P M, thence W 907.5 ft., thence N 962.5 ft., thence E 907.5 ft., thence S 962.5 ft. to place of beginning	20	*

*Donated for Agricultural Experiment Stations.

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INVENTORY OF LAND AND LAND IMPROVEMENTS

as at June 30, 1913 (Continued)

IN THE CITY OF CHICAGO:

When Acquired	Description	No. of Acres	Cost
1896	W ½ of E ½ of N ½ of N ½ of W ½ of N E ¼ of Sec 12, Twp 38 N, R 13 E of 3rd P M; also lots 4 and 5 in Block 5 of McBride, Spencer and Underwoods subdivision, E of Archer Avenue, of E ½ of N W ¼ of Sec 1, Twp. 38 N, R 13, E of 3rd P M		*
	Grand Total of land		$249,947.00
	LAND IMPROVEMENTS:		
	Tunnels and Conduits		28,000.00
	Pavements and Walks		44,500.00
	Total of land and land improvements, page 83		$322,447.00

*Acquired with Chicago College of Pharmacy.

INVENTORIES OF UNIVERSITY PROPERTY AS AT JUNE 30, 1913

In the following schedules, an attempt has been made to show the value of University property, other than land, at the close of the biennium. A complete inventory was taken of all University property, an inventory of the equipment of each department being submitted by the head of the department. A complete inventory was taken of all furniture, physical plant equipment, and buildings by the office of the Supervising Architect. Especial care was taken to eliminate all duplication between the inventories submitted by heads of departments and the inventories submitted by the Supervising Architect.

Method of Valuation.

The method used in arriving at the value of all University property, except land, was, first, to ascertain the original cost of each item of property, or the making of a careful estimate as to the original cost in those cases where the original cost could not be ascertained. Secondly, the number of years that the property had been owned by the University was ascertained, or a careful estimate was made of the number of years that the property was owned in those cases in which the number of years could not be ascertained. Thirdly, uniform depreciation rates were applied to each item of each class of University property. The Business Office is indebted to Professor James M. White, Supervising Architect, for the schedule of depreciation rates used in the valuation of buildings, furniture, and physical plant. The original cost of each item of property, or the estimated original cost of each item of property, was scaled down to a valuation as at June 30th, 1913, according to the number of years that the property had been owned by the University. This work was carefully done in the case of each item of property, and the items so obtained will be used as the basis of a perpetual inventory in the Business Office.

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The following depreciation rates were used:

Buildings:		
President's House	3	% per annum
Horse Barn	3	% " "
Horticulture Building	5	% " "
Agronomy Green House	5	% " "
Dairy Barn	3	% " "
Chemistry Building	3	% " "
All others	2	% " "
Furniture:		
Stools	10	% " "
Chairs	10	% " "
Cheap tables	10	% " "
All other	5	% " "
Departmental machinery and laboratory equipments	5	% " "
Office equipment	10	% " "
Physical plant:		
Fire apparatus:		
Pumps, reservoirs, gongs, extinguishers	5	% " "
Pails and buckets	10	% " "
Hose	33 1-3	% " "
Fire tubes	50	% " "
Telephone system:		
Cable	7	% " "
All other equipment	10	% " "
Steam department:		
Conduit wires and cables	7	% " "
Transformers	7	% " "
Pipe	7	% " "
Boilers, stokers, pumps, etc.	5	% " "
Wells and piping	2 1-2	% " "
Hydrants and meters	5	% " "
Water mains	2 1-2	% " "

Valuation of Library

The valuation given for the University Library was taken from the records maintained in the Library. In computing this valuation, gifts were excluded, and a depreciation rate of three per cent per annum was applied on the cost of books purchased. The total number of catalogued books and pamphlets in the Library on June 30, 1913, was 238,301.

Valuation of Museums

A complete inventory was taken of the museums of the University, in so far as the items in the museums have been cataloged. No attempt was made to value the museums, since, in the first place, a great part of the material in the University museums has been acquired by gift, or incidental to investigations, and in the second place, the material in the museums does not have a commercial value, altho the material is, of course, very valuable to the University for the purposes of scientific investigation and research.

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INVENTORIES OF BUILDINGS AND FURNITURE
as at June 30, 1913

	Buildings	Furniture
Literature and Arts Group		
Commerce Building	98,400.00	7,303.60
Lincoln Hall	234,225.00	8,761.95
University Hall	$ 30,075.00	$ 9,698.75
General Science Group		
Astronomical Observatory	10,000.00	289.50
Ceramics Laboratory	14,000.00	1,758.70
Chemical Laboratory	87,200.00	20,932.09
Entomology Building	7,650.00	292.00
Natural History Hall	188,300.00	27,452.50
Physics Laboratory	217,700.00	5,539.15
Engineering Group		
Electrical Engineering Laboratory	22,175.00	2,782.80
Engineering Hall	100,300.00	12,744.70
Laboratory of Applied Mechanics	25,225.00	1,680.50
Mechanical Engineering Laboratory	31,475.00	1,761.15
Metal Shops	13,000.00	331.95
Mining and Ceramics Laboratory	20,500.00	1,147.00
Transportation Building	83,925.00	7,266.45
Wood Shop	33,000.00	1,793.25
Agricultural Group		
Agricultural Building	125,275.00	21,641.75
Agronomy Building	15,000.00	205.00
Agronomy Greenhouse and Service Buildings	8,000.00	82.25
Farm Mechanics	28,000.00	1,317.00
Floriculture Greenhouse	3,200.00	322.00
Horticulture Building	11,000.00	519.00
Horse Barn	1,540.00	
Dairy Barn	4,420.00	17.00
Beef Cattle Barn	23,500.00	36.00
Dairy Farm House	2,500.00	
20 Acre Dairy Barn	2,800.00	
Horse Barn (Dairy Department)	1,940.00	
Dairy House and Shop	2,200.00	
Dairy Experimental Barn	11,000.00	
Sheep Barn	2,900.00	
Brood Mare Barn	3,200.00	
Tool Shed	1,700.00	
Work Horse Barn	1,400.00	
Stock Shelters	200.00	
Feed Bins	100.00	
Swine Sheds	1,400.00	
Scale Shed	200.00	
Old Tool Shed	50.00	
Horticulture Experiment Stations		206.00
Law Building	23,550.00	3,169.25
Medicine		8,222.76
Pharmacy		4,614.15

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INVENTORIES OF BUILDINGS AND FURNITURE
as at June 30, 1913 (Continued)

	Buildings	Furniture
General University Use		
Armory	8,600.00	123.00
Auditorium	108,000.00	3,712.90
Library Building	115,675.00	6,316.50
Men's Gymnasium	45,000.00	4,878.50
Woman's Building	187.250.00	10,398.70
President's House	7,000.00	1,796.75
Residence, 502 S Mathews, Urbana	2,800.00	
Service Buildings		
Greenhouse for Grounds Department	5,500.00	15.00
New Power Plant	29,150.00	390.75
Old Power Plant	14,000.00	
Pumping Station	6,975.00	30.45
Totals, page 83	$2,022,175.00	$ 179,550.75

CONSTRUCTION IN PROCESS
as at June 30, 1913

Horticultural Greenhouses and Service Buildings	42,647.45
Locomotive Testing Laboratory	$ 26,865.94
New Armory	77,991.73
Stock Judging Pavilion	9,055.50
Total, page 83	$ 156,560.62

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DEPARTMENTAL INVENTORIES, AS AT JUNE 30, 1913

	Departmental Equipment	Library	Live Stock	Expendable Supplies	Total
Administrative Departments					
President's Office	$ 305.25	$	$	$	$ 305.25
Comptroller's Office					
Office of Registrar and Secretary	1,149.50				1,149.50
General University Departments	415.50				415.50
Dean of Men	26.55				26.55
Dean of Women	70.00				70.00
General Library	1,496.65	340,865.26		569.58	342,931.49
Military	*33,730.75				33,730.75
Physical Training—Men	3,382.50				3,382.50
Physical Training—Women	1,538.17				1,538.17
Colleges and Schools					
College of Literature and Arts					
General Office	167.00				167.00
Art and Design	298.84				298.84
Courses in Commerce	3,975.45				3,975.45
Education	365.88				365.88
English	78.00				78.00
German	686.65				686.65
History	152.30				152.30
Psychology	6,484.20				6,484.20
Romance Languages	397.65				397.65
College of Science					
Astronomy	9,759.30				9,759.30
Botany	9,676.98			1,029.62	10,706.60
Ceramics	10,641.40			1,261.69	11,903.09
Chemistry	26,092.98			23,587.86	49,680.84
Entomology	2,703.94			670.28	3,374.22
Geology	2,585.00	580.16		2,250.00	5,415.16
Mathematics	2,470.10				2,470.10
Physiology	4,982.57			1,263.97	6,246.54
Zoology	7,987.05			2,163.69	10,150.74

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College of Agriculture					
General Office	2,794.35				2,794.35
Agricultural Extension	205.50				205.50
Agronomy	27,980.46		2,472.00	11,020.65	41,473.11
Animal Husbandry	7,512.70		38,896.40	4,808.70	51,217.80
Dairy Husbandry	10,905.20		17,106.00	3,926.45	31,937.65
Horticulture	10,846.46	288.31	3,485.00	3,473.18	18,092.95
Household Science	3,856.47			2,416.41	6,272.88
Veterinary Science	657.00				657.00
College of Engineering					
General Office	384.40				384.40
Architecture	1,634.75	**			1,634.75
Civil Engineering	9,858.35	194.44		700.00	10,752.79
Electrical Engineering	36.508.87			629.10	37,137.97
Experiment Station	498.70				498.70
Mechanical Engineering	63,523.84			3,751.41	67,275.25
Mining Engineering	16,671.50	40.67		484.74	17,196.91
Physics	44,476.89			2,913.75	47,390.64
Railway Engineering	57,735.26	295.00		336.29	58,366.55
Theoretical and Applied Mechanics	27,011.96	199.65		1,422.13	28,633.74
College of Law	55.00	**			55.00
College of Medicine	12,261.15	22,500.00		11,756.15	46,517.30
School of Pharmacy	3,813.60	3,465.53		4,524.04	11,803.17
Graduate School	328.00				328.00
Library School	325.00				325.00
School of Music	3,742.40				3,742.40
Auxiliary Departments					
Accountancy Committee	46.00				46.00
Water Survey	453.00				453.00
Physical Plant					
Urbana-Champaign	118,994.44		950.00	307.45	120,251.89
Chicago—College of Medicine	10,756.13				10,756.13
Storerooms					
Maintenance supplies				7,520.00	7,520.00
Office supplies				121.98	121.98
	$ 605,457.54	$ 368,429.02	$ 62,909.40	$ 92,909.12	$1,129,705.08

*Includes property valued at $29,552.88 loaned by the U. S. Government.
**Included in General Library.

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INVENTORY OF DEPARTMENTAL EQUIPMENT

as at June 30, 1913

	Machinery	Tools	Laboratory Apparatus	Office Equipment	Total
Administrative Departments					
President's Office	$	$	$	305.25	$ 305.25
Comptroller's Office				1,149.50	1,149.50
Office of Registrar and Secretary				415.50	415.50
General University Departments					
Dean of Men				26.55	26.55
Dean of Women				70.00	70.00
General Library			859.10	637.55	1,496.65
Military			*33,730.75		33,730.75
Physical Training—Men			3,378.50	4.00	3,382.50
Physical Training—Women			1,442.42	95.75	1,538.17
Colleges and Schools					
College of Literature and Arts					
General Office				167.00	167.00
Art and Design			243.40	55.44	298.84
Courses in Commerce			3,675.20	300.25	3,975.45
Education			237.78	128.10	365.88
English				78.00	78.00
German			647.65	39.00	686.65
History			144.70	7.60	152.30
Psychology	293.00	145.50	5,994.70	51.00	6,484.20
Romance Languages			277.40	120.25	397.65
College of Science					
Astronomy	47.50	27.00	9,600.80	84.00	9,759.30
Botany			9,614.11	62.87	9,676.98
Ceramics		50.80	10,473.85	116.75	10,641.40
Chemistry			25,553.23	539.75	26,092.98
Entomology		27.83	2,605.66	70.45	2,703.94
Geology		14.00	2,541.00	30.00	2,585.00
Mathematics			2,412.10	58.00	2,470.10
Physiology		30.78	4,923.79	28.00	4,982.57
Zoology		23.00	7,885.45	78.60	7,987.05

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College of Agriculture					
General Office			982.00	1,812.35	2,794.35
Agricultural Extension				205.50	205.50
Agronomy	12,819.67	723.00	12,882.34	1,555.45	27,980.46
Animal Husbandry	1,803.25	198.75	4,537.40	973.30	7,512.70
Dairy Husbandry	6,698.00	48.00	2,263.95	1,895.25	10,905.20
Horticulture	1,913.60	566.30	5,918.35	2,448.21	10,846.46
Household Science			3,689.47	167.00	3,856.47
Veterinary Science			620.00	37.00	657.00
College of Engineering					
General Office				384.40	384.40
Architecture			1,409.46	225.29	1,634.75
Civil Engineering		4.61	9,426.49	427.25	9,858.35
Electrical Engineering	5,635.54	256.00	30,436.08	181.25	36,508.87
Experiment Station				498.70	498.70
Mechanical Engineering	49,259.30	3,455.54	9,981.30	827.70	63,523.84
Mining Engineering	13,653.78	143.93	2,788.09	85.70	16,671.50
Physics	6,659.27	344.40	37,034.42	438.80	44,476.89
Railway Engineering	49,239.72	243.07	7,725.97	526.50	57,735.26
Theoretical and Applied Mechanics	1,104.35	750.60	24,855.06	301.95	27,011.96
College of Law				55.00	55.00
College of Medicine		112.69	11,761.09	387.37	12,261.15
School of Pharmacy		12.50	3,710.10	91.00	3,813.60
Graduate School				328.00	328.00
Library School			210.00	115.00	325.00
School of Music			3,669.40	73.00	3,742.40
Auxiliary Departments					
Accountancy Committee				46.00	46.00
Water Survey				453.00	453.00
Physical Plant					
Urbana-Champaign	118,092.69	691.35		210.40	118,994.44
Chicago-College of Medicine	10,756.13				10,756.13
Totals, page 96	$ 277,975.80	$ 7,869.65	$ 300,142.56	$ 19,469.53	$ 605,457.54

*Includes property valued at $29,552.88 loaned by the U. S. Government.

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INVENTORY OF EXPENDABLE SUPPLIES
as at June 30, 1913

	Office	Laboratory	Feed	Maintenance	Total
General University Departments					
General Library	$	$ 569.58	$	$	$ 569.58
Colleges and Schools					
College of Science					
Botany		1,029.62			1,029.62
Ceramics		1,261.69			1,261.69
Chemistry		23,587.86			23,587.86
Entomology		670.28			670.28
Geology		2,250.00			2,250.00
Physiology		1,263.97			1,263.97
Zoology		2,163.69			2,163.69
College of Agriculture					
Agronomy	25.00	10,995.65			11,020.65
Animal Husbandry	81.50		4,265.95	461.25	4,808.70
Dairy Husbandry	100.00	976.95	2,849.50		3,926.45
Horticulture	58.00	2,782.45	115.00	517.73	3,473 18
Household Science		2,416.41			2,416.41
College of Engineering					
Civil Engineering		700.00			700.00
Electrical Engineering		629.10			629.10
Mechanical Engineering	28.75	3,722.66			3,751.41
Mining Engineering		484.74			484.74
Physics		2,913.75			2,913.75
Railway Engineering	25.00	311.29			336.29
Theoretical and Applied Mechanics		1,422.13			1,422.13
College of Medicine		11,756.15			11,756.15
School of Pharmacy	87.75	4,370.44		65.85	4,524.04
Physical Plant					
Urbana-Champaign				307.45	307.45
Storerooms					
Maintenance supplies				7,520.00	7,520.00
Office supplies	121.98				121.98
Totals, page 96	$ 527.98	$ 76,278.41	$ 7,230.45	$ 8,872.28	$ 92,909.12

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UNIVERSITY OF ILLINOIS

REPORT OF THE COMPTROLLER

FOR THE

YEAR ENDING JUNE 30, 1914

PUBLISHED BY
THE UNIVERSITY OF ILLINOIS
URBANA

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UNIVERSITY OF ILLINOIS

FINANCIAL REPORT FOR THE YEAR ENDING JUNE 30, 1914

GEORGE E. FRAZER
Comptroller

Published by the University
Urbana, Illinois
1914

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August 27, 1914

EDMUND J. JAMES, President
University of Illinois

SIR

I have the honor to submit herewith a financial report for the year ending June 30, 1914, together with a balance sheet and supporting schedules showing the status of University property as at June 30, 1914. The report covers the first year of the legislative biennium 1913-1915. In the summary schedules of the report, a comparison is shown of the receipts and disbursements, respectively, for the years ending June 30, 1913, and June 30, 1914.

Financial Reports of the University

In August, 1913, a report was published showing in detail the transactions of the University for the biennium ending June 30, 1913. The present report very largely follows the order and arrangement of the report for the last biennium, and statistics here given may be compared readily with those given in that report.

The financial transactions of the University are made a matter of record in official reports rendered at frequent intervals, and transmitted to various University, State, and Federal officers. At the close of each month, a report is made to the President of the University and to heads of departments throughout the University. This monthly report records the receipts collected by the Business Office and deposited in the hands of the University Treasurer during the month, so analyzed as to show all sources of receipts. The monthly report shows also cash disbursements under each of the allotments made by the Board of Trustees from the beginning of the fiscal year to the close of the month reported. Together with cash disbursements, there is a statement of open market orders, contracts outstanding, job orders, and salary assignments, on account of each Board allotment, and the balance available in each Board allotment against which further orders and contractual obligations may be incurred. The statement of free balances thus shown for each Board allotment at the close of each month enables the President of the University and heads of departments to plan the financial expenditures of the University so as to keep such expenditures and contractual obligations within available cash resources. The monthly report also includes reconciliations between the accounts as maintained by the Business Office and the accounts maintained at the office of the State Auditor, and at the office of the University Treasurer.

At the close of each quarter, a report, similar in content and arrangement to the monthly report, is made to the Board of Trustees. The accuracy of the statements made in the quarterly report is certified to by Certified Public Accountants employed under the direction of the Finance Committee of the Board. The report is accompanied by lists in

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duplicate of warrants drawn against the University Treasurer, and by lists of the vouchers forwarded to the State Auditor, showing names of individual payees, which are filed in the office of the President of the Board, and in the office of the Secretary of the Board. Schedules of the quarterly report are included in the printed minutes of the Board of Trustees.

A semi-annual report is made to the office of the Governor, showing financial transactions under each of the State appropriations available for the support of the University, and under funds accruing from other sources.

A report is made annually to the office of the State Auditor of Public Accounts as to the real and personal property owned by the University.

In addition to the reports enumerated, financial reports are made annually to the Department of the Interior, and to the Department of Agriculture of the United States government, covering the cash transactions in the United States grants made to the University.

All of these reports serve to acquaint the officers of the United States, of the State, and of the University with the financial transactions and the financial condition of the institution. The present report is intended to furnish the members of the Board of Trustees and the citizens of the State with complete data concerning the financial transactions of the University.

The Custody of University Funds

From the organization of the University to July 1, 1913, all of the funds available for the support of the institution were handled through the office of the University Treasurer. The appropriation laws passed by the Legislature of 1913 provide that State appropriations to the University shall be disbursed through the offices of the State Auditor and State Treasurer. Under the appropriation laws passed by the last Legislature, separate vouchers, bearing the signatures of the President and the Secretary of the Board of Trustees, and the seal of the University, are forwarded to the office of the State Auditor of Public Accounts, for all disbursements to be made from the University Mill Tax fund, and from the General State Fund on account of the State appropriations for the support, at the University, of the State Water Survey, and the State Miners' and Mechanics' Institutes.

The receipts of the University from tuition and sales of products are collected by the Business Office and deposited with the University Treasurer. The University Treasurer also receives the grants made to the University by the United States government.

Accounts of the Business Office

Commencing with July 1, 1913, the Business Office has maintained fund accounts and separate warrant registers for each of the State appropriations, and for each of the funds in the hands of the University Treasurer. Accounts have also been maintained with each of the allotments made by the Board of Trustees for the support of the departments and interests in the University. Records are maintained showing dis-

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bursements under each allotment, and encumbrances outstanding against each allotment.

Cost accounts are maintained for each department in the University so as to show an analysis of the disbursements on account of each department. The extent of this cost analysis is shown in the schedules of this report.

At the beginning of the year reported, a series of storeroom accounts was introduced. Materials furnished from the storerooms are charged to departmental allotments at cost prices. These transfer charges are maintained in accounts separately from cash disbursements. In the present report, however, transfer charges to departments are included with cash disbursements so as to indicate the direct cost of departments.

Since July 1, 1913, a perpetual inventory has been maintained in the Business Office so as to show the additions made during the year to land, buildings and permanent equipment. The accuracy of this book inventory is tested from time to time by actual inventories.

Divisions of the Report

The report is made up of the following parts:

1. Summary of receipts and disbursements
2. Receipts
3. Disbursements
4. Trust fund transactions
5. Reconciliations and auditor's certificate.
6. Balance sheet and property schedules

The greater part of the income of the University is derived from the University Mill Tax Fund. Disbursements under this fund are made through the State Treasurer, and the fund does not become a receipt of the University.

In the fifth part of the report, reconciliations are given between the accounts for the year as maintained by the Business Office and the accounts maintained by the office of the State Auditor of Public Accounts, and by the office of the University Treasurer. Attention is called to the auditor's certificate as to the accuracy of the schedules of receipts and disbursements shown in this report.

The balance sheet and property schedules follow the arrangement adopted for the report published for the biennium ending June 30, 1913.

As far as possible, the schedules have been made self-explanatory. Each principal part of the report is preceded by a brief explanatory statement. Attention is called to the index at the close of the report.

In presenting this report, it is a pleasure to record my indebtedness to Mr. O. E. Staples, Bursar, for his assistance in the preparation of the schedules of receipts and trust funds; to Mr. Lloyd Morey, Auditor, for his assistance in the preparation of the schedules of disbursements; and to Mr. Lynn E. Knorr, C. P. A., Assistant Comptroller, for his assistance in the preparation of the balance sheet and property schedules.

Respectfully submitted,

GEORGE E. FRAZER
Comptroller

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PART ONE

SUMMARY OF RECEIPTS AND DISBURSEMENTS

Receipts

	1912-1913	1913-1914
UNITED STATES GRANTS		
Land Grant of 1862—Endowment Fund	$ 32,464.34	$ 32,463.24
Morrill Fund	25,000.00	25,000.00
Nelson Fund	25,000.00	25,000.00
Adams Fund	14,987.24	15,000.00
Hatch Fund	14,564.95	15,000.00
STATE APPROPRIATIONS		
Operation, Maintenance and Equipment	1,299,900.00	1,600,000.00
Buildings, Land and Equipment	246,500.00	650,000.00
Water Survey and Investigation	22,500.00	21,500.00
Miners' and Mechanics' Institutes		15,000.00
STUDENT FEES	162,987.21	240,452.59
DEPARTMENTAL SALES, ETC.	122,044.70	130,768.45
TRUST FUNDS AND GIFTS	10,763.06	8,203.07
	$ 1,976,711.50	$ 2,778,387.35

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PART ONE

SUMMARY OF RECEIPTS AND DISBURSEMENTS

Disbursements

	1912-1913	1913-1914
Land and land improvements	$ 4,043.49	$ 382,791.90
New buildings	515,514.22	269,188.15
General equipment	17,575.78	16,419.81
Library additions	27,853.55	66,424.41
Physical Plant—Urbana	145,687.85	260,295.89
Administrative offices	60,702.85	77,515.19
General departments and expenses	118,327.08	133,313.04
College of Liberal Arts and Sciences	352,489.06	435,926.80
College of Agriculture and Experiment Station	549,808.59	579,640.42
College of Engineering and Experiment Station	269,146.62	294,515.33
Colleges of Medicine and Dentistry	38,803.86*	206,071.20
College of Law	26,919.21	30,948.16
Graduate School	49,864.80	56,991.06
Courses in Commerce	25,227.07	36,465.45
School of Library Science	8,051.30	7,817.87
School of Music	17,597.10	19,521.91
School of Pharmacy	22,396.44	24,213.57
Summer Session	14,856.73	15,755.54
Accountancy Committee	898.71	536.75
Water Survey	23,799.56	30,711.79
Miners' and Mechanics' Institutes		8,874.99
Coöperative Mines Investigation	7,670.58	4,700.00
Stores		2,594.30
Trust Funds	6,541.07	8,134.32
	$ 2,303,775.52	$ 2,969,368.75

*Part year; total $88,293.94. Does not include Dentistry.

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PART TWO

AVAILABLE INCOME OF THE YEAR

The income available to the Board of Trustees during the year for the support of the various departments of the University was derived from United States grants, State appropriations, and University receipts.

United States Grants

During the year, the University received, under United States grants, the sum of $112,463.24. Of this amount, $32,463.24 was received from the State of Illinois as interest on the Endowment Fund created by the Land Grant of 1862. This act donated certain public lands to states providing colleges of agriculture and mechanic arts. The amount accrued to the University of Illinois to date is $648,442.91. On account of the defalcation of the University Treasurer in 1897, the State assumed, by an act of July 11, 1897, the liability for this fund, and interest at five per cent is paid thereon semi-annually by the State.

Under the Morrill fund, created by an act of Congress on August 30, 1890, the University receives $25,000.00 per year. The University also receives $25,000.00 per year from the Nelson fund, created by an act of Congress dated March 4, 1907. The Morrill and Nelson funds may be used for instruction and facilities in agriculture, mechanic arts, mathematical sciences, natural and physical sciences, English language, and economic sciences. These appropriations are paid annually by the United States Treasurer to the State Treasurer, and are in turn paid to the University Treasurer upon the requisition of the Board of Trustees.

Under the Hatch fund, created by an act of Congress dated March 2, 1887, the University receives $15,000.00 per year, and, under the Adams fund, created by an act of Congress dated March 16, 1906, the University receives $15,000.00 per year. The Hatch and Adams appropriations are paid directly to the University Treasurer by the Treasurer of the United States. These appropriations are available for original research and experimental work in agriculture.

State Appropriations

For the year ending June 30, 1914, the University was given a State appropriation of $1,600,000 for Operation, Maintenance and Equipment, and a State appropriation of $650,000.00 for Buildings, Land and Equipment. These two appropriations, a total of $2,250,000.00, were made from the University Mill Tax Fund, a fund in the hands of the State Treasurer arising from the proceeds of a one mill tax levied for the support of the University. Appropriations of $21,500.00 and $15,000.00 from the general fund were available for the support of the State Water Survey and the State Miners' and Mechanics' Institutes, respectively.

University Receipts

Since the organization of the University in 1867, all moneys received by the University on account of tuition, or on account of sales of products, or of equipment, by any of the University departments, have been deposited with the University Treasurer. These moneys do not pass into the hands of the State Treasurer.

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RECEIPTS

1913-1914

	State Revenue	Cash Receipts	Total	See Page
United States Grants				
Land Grant of 1862—Endowment Fund		$ 32,463.24		
Morrill Fund		25,000.00		
Nelson Fund		25,000.00		
Adams Fund		15,000.00		
Hatch Fund		15,000.00	$ 112,463.24	
State Appropriations				
Operation, Maintenance and Equipment	$ 1,600,000.00			
Buildings, Land and Equipment	650,000.00			
Water Survey and Investigation	21,500.00			
Miners' and Mechanics' Institutes	15,000.00		$ 2,286,500.00	
Student Fees				
Urbana departments		140,849.26		
Chicago departments				
Medical		64,794.51		
Dental		13,165.00		
Pharmacy		21,643.82	240,452.59	
Departmental Sales, etc.				
Physical Plant		5,746.83		10
College of Liberal Arts Sciences		135.90		10
College of Agriculture and Experiment Station		107,267.93		10
Engineering College and Experiment Station		2,278.48		11
College of Medicine		1,497.73		
College of Dentistry		4,512.00		
School of Pharmacy		106.50		
Orchestra concerts		3,985.00		
Miscellaneous		5,238.08		11
			130,768.45	
Trust Funds			8,203.07	
Net totals	$ 2,286,500.00	$ 491,887.35	$ 2,778,387.35	
Refunds and Transfers		45,666.10	45,666.10	
Grand totals	$ 2,286,500.00	$ 537,553.45	$ 2,824,053.45	

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RECEIPTS FROM DEPARTMENTAL SALES

Physical Plant

General sales	$3,263.06
Rentals	
Armory	140.00
Auditorium	30.00
Houses	1,510.61
Stock Judging Pavilion	5.00
Sale of houses	798.16
Total, page 9	$5,746.83

College of Liberal Arts and Sciences

Bacteriology	$ .50
Ceramics	8.40
Chemistry	31.98
Entomology	70.06
History	11.84
Psychology	9.81
Zoology	3.31
Total, page 9	$ 135.90

Agricultural College and Experiment Station

	College	Station	Total
Administration	$ 12.00		$ 12.00
Agronomy	620.14	$ 10,122.69	10,742.83
Animal Husbandry	7,751.46	10,234.05	17,985.51
Dairy Husbandry	53,377.50	9,649.99	63,027.49
Horticulture	576.52	1,263.19	1,839.71
Household Science	146.40		146.40
Household Science—Cafeteria	12,858.96		12,858.96
Press service	515.03		515.03
U. S. Experiment Station—Animal Husbandry		140.00	140.00
Total, page 9	$ 75,858.01	$ 31,409.92	$107,267.93

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RECEIPTS FROM DEPARTMENTAL SALES

Engineering College and Experiment Station

Engineering Experiment Station	$ 583.68
Civil Engineering	122.65
Electrical Engineering	105.75
Mechanical Engineering	307.02
Mining Engineering	10.00
Physics	1.50
Railway Engineering	150.17
Theoretical and Applied Mechanics	997.71
Total, page 9	$2,278.48

Miscellaneous Sales, Etc.

Accountancy Committee	$ 927.29
Alumni Record	644.79
Blueprinting	1,050.18
Business Office	75.25
Emergency Hospital	730.68
Library fines	344.43
Music recitals	57.50
Office Supply Storeroom	3.68
Philology, Journal of	1,030.06
Printograph	53.57
Student organizations	9.50
University Studies	40.33
Water Survey	270.32
Weekly Calendar	.50
Total, page 9	$5,238.08

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PART THREE

DISBURSEMENTS

The disbursements for the year ending June 30, 1914, are shown in the following schedules. The disbursements shown for any particular interest or department include the transfer charges made to that department or interest because of supplies furnished from storerooms. The disbursements shown are exclusive of refunds.

Attention is called to the distinction in the summary given on page 13 between salaries and wages, operation and maintenance expense, and land, buildings and equipment. So far as practicable, all salaries and wages chargeable to new construction work have been charged under "Land, Buildings and Equipment." The amounts shown for "Land, Buildings and Equipment" do not include any part of the salaries of administrative offices. For example, all of the salaries of the office of the Supervising Architect are included under the heading "Salaries and Wages", although it is obvious that part of such salaries should be prorated to "Land, Buildings and Equipment."

The principal additions to capital have been for land and land improvements, buildings and buildings improvements, and library additions. The cost of farm lands and additions to the campus have been charged to "Land and Land Improvements", as well as campus lighting, pavements and walks, the construction of a switch track, and the improvement of the new military drill field.

Disbursements for the construction of buildings and improvements to buildings are summarized by colleges in the schedule given on page 15.

The term "Library Additions" has been used to include the cost of all books purchased from the allotment made by the Board of Trustees for the purchase of books for the general library. Books have also been purchased for many departments from allotments made by the Board of Trustees for departmental expense and equipment. The cost of such books is included in the charges made to departmental equipment accounts.

The disbursement schedules for the various colleges and schools show charges analyzed so as to distinguish between salaries and wages, expense, and equipment. It has not been found practicable to print in this report the detailed analysis of the disbursements for each department as maintained in the accounts of the Business Office. Sufficient detail is shown, however, to distinguish between the disbursements for ordinary operation and maintenance expenses of each department, and the disbursements for additions to departmental equipment.

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DISBURSEMENTS

1913-1914

	Salaries and Wages	Operation and Maintenance Expense	Land Buildings and Equipment	Total	See Page
Land and land improvements			$ 382,791.90	$ 382,791.90	14
General equipment			16,419.81	16,419.81	14
Buildings and building improvements			269,188.15	269,188.15	15
Library additions			66,424.41	66,424.41	
Physical plant—Urbana	$ 118,752.62	$ 79,256.44	$ 62,286.83	$ 260,295.89	16
Administrative offices	60,369.72	15,725.47	1,420.00	77,515.19	20, 21
General departments and expenses	90,831.57	37,573.35	4,908.12	133,313.04	20
College of Liberal Arts and Sciences	369,533.65	32,246.36	34,146.79	435,926.80	26, 28, 29
Agricultural College and Experiment Station	346,170.43	173,074.56	60,395.43	579,640.42	27, 30, 31
Engineering College and Experiment Station	236,954.39	27,316.91	30,244.03	294,515.33	27, 32, 33
Colleges of Medicine and Dentistry	66,379.11	75,659.04	64,033.05	206,071.20	34
College of Law	23,189.62	757.88	7,000.66	30,948.16	35
Courses in Commerce	25,857.95	1,445.03	9,162.47	36,465.45	35
School of Library Science	6,835.48	519.55	462.84	7,817.87	36
School of Music	18,364.31	891.08	266.52	19,521.91	36
School of Pharmacy	11,424.51	11,186.12	1,602.94	24,213.57	37
Summer Session	14,631.94	1,122.47	1.13	15,755.54	37
Graduate School	30,773.79	5,911.61	20,305.66	56,991.06	38
Accountancy Committee	481.26	55.49		536.75	
Water Survey	23,095.63	6,142.09	1,474.07	30,711.79	39
Miners' and Mechanics' Institutes	4,248.03	1,962.83	2,664.13	8,874.99	40
Coöperative Mines Investigation	2,646.61	1,806.06	248.23	4,700.90	40
Stores		2,594.30		2,594.30	
Trust funds		8,134.32		8,134.32	42
Net totals	$ 1,450,540.62	$ 483,380.96	$ 1,035,447.17	$ 2,969,368.74	
Refunds and Transfers				45,666.10	
Grand total of disbursements				$ 3,015,034.85	

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DISBURSEMENTS

Land and Land Improvements

LAND PURCHASED		
Farm lands	$ 276,587.67	
Additions to campus	84,630.94	361,218.61
IMPROVEMENTS		
Campus lighting	$ 4,673.97	
Pavements and walks		
Pavements	3,117.68	
Concrete walks	483.60	
Board walks	587.26	
Drives and grading	219.30	
Switch track	772.93	
Military drill field	11,718.55	21,573.29
Total, page 13		$ 382,791.90

General Equipment

FURNITURE AND FIXTURES		
Agricultural Building	$ 6.68	
Agronomy Service Building	2.75	
Clocks	285.00	
Commerce Building	1,118.54	
Engineering Building	281.76	
Gymnasium	54.00	
Law Building	901.04	
Library	4.80	
Lincoln Hall	6,828.72	
Natural History Hall	415.29	
Observatory	56.15	
President's House	243.44	
Stock Pavilion	922.14	
University Hall	87.07	
Woman's Building	4,968.38	
Wood Shops	2.00	$ 16,177.76
PIPE ORGAN		242.05
Total, page 13		$ 16,419.81

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DISBURSEMENTS

Buildings and Building Improvements

	Contracts	Material and Labor	Drafting and Other Expense	Total
Agriculture				
Horticulture Glass Houses and Service Buildings	$ 43,009.74	$ 2,217.15	$ 127.08	$ 45,353.97
Stock Judging Pavilion	100,171.46	2,437.75	387.76	102,996.97
Clinic Building			74.28	74.28
Dairy Farm House			41.30	41.30
Feeding Plant	1,055.22	267.17	10.50	1,332.89
Agricultural Building Nutrition Laboratory	416.60	5,695.40	97.09	6,209.09
Dairy Offices		1,008.78	.43	1,009.21
Total Agriculture	*$144,653.02*	*$ 11,626.25*	*$ 738.44*	*$157,017.71*
Liberal Arts and Sciences				
Botany Laboratory			$ 1.25	$ 1.25
New Observatory		$ 26.00	2.00	28.00
Natural History Building	$ 1,294.85			1,294.85
Chemical Laboratory Addition		145.27	635.79	781.06
Total Liberal Arts and Sciences	*$ 1,294.85*	*$ 171.27*	*$ 639.04*	*$ 2,105.16*
Engineering				
Locomotive Laboratory	$ 3,920.68	$ 135.75	$ 7.97	$ 4,064.40
Locomotive Laboratory Reservoir	2,600.32	707.78	34.81	3,342.91
Mechanical Engineering Laboratory		2,695.90	40.26	2,736.16
Total Engineering	*$ 6,521.00*	*$ 3,539.43*	*$ 83.04*	*$ 10,143.47*
Law Building	$ 1,533.81	$ 895.52	$ 30.83	$ 2,460.16
Commerce Building	2,527.12	368.87	30.04	2,926.03
New Armory	63,806.49	1,029.14	751.93	65,587.56
Auditorium		453.74	2.00	455.74
Gymnasium	6,369.66	5,160.98	228.37	11,759.01
Library	1,382.00	564.53	478.51	2,425.04
Woman's Building	7,105.61	7,123.96	78.70	14,308.27
Total Buildings, page 13	$235,193.56	$ 30,933.69	$ 3,060.90	$269,188.15

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DISBURSEMENTS

Physical Plant—Urbana-Champaign

	1912-1913	1913-1914	See Page
Administration		$ 30,804.66	16
Buildings maintenance		30,597.06	17
Buildings operation		43,752.39	17
Service plant extension		58,990.82	17
Telephone exchange operation		2,995.21	19
Heating and lighting		78,464.89	18
Fire department operation		3,282.32	19
Grounds		10,660.09	18
Water plant operation		436.10	19
Furniture repairs		312.35	
Total, page 13	$ 145,687.85	$ 260,295.89	

Physical Plant Administration

Salaries and Wages		
Salaries	$ 23,980.07	
Office assistance	3,753.79	
Student clerical work	473.26	
Expert service	962.36	$ 29,169.48
Expense		
Postage	$ 161.00	
Office supplies	493.46	
Printing	288.85	
Telephone and telegraph	89.87	
Freight and express	15.77	
Traveling expense	139.22	
Rentals	9.00	
Furniture repairs	15.60	
Office equipment repairs	1.01	
Incidentals	33.15	1,246.93
Equipment		
Furniture and fixtures	$ 109.67	
Office equipment	278.58	388.25
Total, page 16		$ 30,804.66

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DISBURSEMENTS

Buildings Maintenance

Contracts	$ 9,741.82
Materials	7,907.97
Labor	12,662.69
Drafting and blueprinting	220.98
Other expense	63.60
Total, page 16	$30,597.06

Buildings Operation

SALARIES AND WAGES		
Janitor service	$ 33,469.08	
Police service	3,731.80	
Labor	4,115.22	$ 41,316.10
EXPENSE		
Janitor supplies	$ 1,801.04	
Laundry	218.46	
Freight and express	124.63	
Time service	55.00	
Incidentals	81.41	2,280.54
EQUIPMENT		
Tools		155.75
Total, page 16		$ 43,752.39

Service Plant Extension

POWER HOUSE EQUIPMENT		
Machinery	$ 1,002.27	
Plumbing and electrical materials	1,078.57	
Labor	427.77	
Other expense	377.32	$ 2,885.93
TUNNEL EXTENSION		
Contracts	$ 37,290.70	
Labor and material	10,144.50	
Other expense	387.03	47,822.23
ELECTRICAL CONDUIT EXTENSION		3,339.87
TELEPHONE EXCHANGE EXTENSION		1,966.87
WATER PLANT EXTENSION		2,652.69
FIRE PROTECTION		323.23
Total, page 16		$ 58,990.82

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DISBURSEMENTS

Heating and Lighting

SALARIES AND WAGES			
Mechanic labor	$ 7,181.16		
General labor	16,151.75		
Expert service	200.00	$	23,532.91
EXPENSE			
Coal	$ 34,535.26		
Gas and electric power (contract)	3,481.28		
Plumbing supplies	2,311.64		
Electrical supplies	6,882.35		
Machine repairs	4,286.29		
General supplies	1,124.86		
Freight and express	385.19		
Incidentals	445.42		53,452.29
EQUIPMENT			
Machinery	$ 694.06		
Tools	785.63		1,479.69
Total, page 16		$	78,464.89

Grounds

SALARIES AND WAGES			
Mechanic labor	$ 2,395.49		
General labor	5,528.98	$	7,924.47
EXPENSE			
Postage	$ 2.00		
Office supplies	6.43		
Horseshoeing	81.50		
Freight and express	57.36		
Machinery repairs	132.45		
Tree surgery	684.41		
Grading	139.95		
General supplies	359.20		1,463.30
EQUIPMENT AND IMPROVEMENT			
Machinery and tools	$ 605.45		
Office equipment	15.08		
Nursery stock	430.19		
Fences and drains	60.05		
Walks	161.55		1,272.32
Total, page 16		$	10,660.09

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DISBURSEMENTS

Telephone Exchange Operation

SALARIES AND WAGES		
Labor		$ 1,224.19
EXPENSE		
Exchange contracts	$ 1,010.00	
General supplies	731.02	
Freight and express	30.00	1,771.02
Total, page 16		$ 2,995.21

Fire Department Operation

SALARIES AND WAGES		
Services of firemen	$ 2,729.67	
Inspection	112.50	$ 2,842.17
EXPENSE		
Water permit	$ 112.50	
Apparatus repairs	214.87	
Building repairs	13.66	
General supplies	80.84	
Freight and express	18.28	440.15
Total, page 16		$ 3,282.32

Water Plant Operation

WAGES		$ 80.61
EXPENSE		
General supplies	$ 6.21	
Machinery repairs	163.44	
Freight and express	185.84	355.49
Total, page 16		$ 436.10

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DISBURSEMENTS

Administrative Offices

Office	Salaries	Wages	Expert Services	Quarterly Audits	Offi Expe
Board of Trustees		$ 145.16	$ 274.60	$ 1,517.30	$ 65
President's Office	$ 19,425.15	1,522.46			1,952
Vice-President's Office	833.30				24
Business Office	17,578.13	2,533.39	36.25		1,812
Registrar's Office	11,821.58	2,726.20	20.00		1,550
Council of Administration					27
University Senate		2.90			7
Legal Counsel	833.30				8
University Treasurer					600
Retiring Allowance	500.00				
Total, page 13	$ 50,991.46	$ 6,930.11	$ 330.85	$ 1,517.30	$ 6,049

General Departments and Expenses

	1912-1913	1913-1914	See Page
Library	$ 43,666.45	$ 57,021.17	21
Dean of Men	11,025.30	11,901.07	22
Dean of Women	3,063.67	1,527.42	22
Physical Training—Men	11,872.72	13,411.48	23
Physical Training—Women	4,454.52	5,748.60	23
High School Visitor	6,214.97	7,315.52	24
Military	6,673.83	7,206.23	24
Blueprinting and Photography	2,162.64	4,052.56	24
University exercises	6,624.78	6,734.76	25
Publications	20,120.69	12,730.98	25
Boat repair		758.00	
Emergency Hospital		4,182.04	
Gregory Memorial		262.70	
High School Oratorical Contest	365.37	361.51	
Hospital Association	1,591.75		
B'nai B'rith	400.39		
Totals, page 13	$ 118,327.08	$ 113,313.04	

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DISBURSEMENTS

Administrative Offices

Printing and Publications	Freight and Express	Traveling Expense	Repairs	Incidentals	Furniture and Fixtures	Office Equipment	Total
1,202.36	$ 3.03	$ 3,398.51		$ 57.10	$ 16.65	$ 7.45	$ 6,687.65
281.05	30.86	75.39	$ .40	128.50	38.40	120.51	23,575.48
		266.89		11.25			1,136.22
1,620.29	78.72	612.70	267.69	151.80	296.01	353.07	25,340.39
1,264.87	26.62	24.66	7.50	3.38	34.73	553.18	18,033.09
371.80	2.27	215.03					616.91
							10.39
	.37	173.05					1,015.06
							600.00
							500.00
4,740.37	$ 141.87	$ 4,766.23	$ 275.59	$ 352.03	$ 385.79	$ 1,034.21	$ 77,515.19

Library

Salaries and Wages		
Salaries	$ 43,559.22	
Student assistance	5,637.03	$ 49,196.25
Expense		
Postage	$ 544.13	
Printing and publications	663.33	
Office supplies	624.60	
Telephone and telegraph	47.75	
Freight and express	2,003.14	
Traveling expense	9.14	
General supplies	814.61	
Rentals	70.30	
Catalog cards	1,249.01	
Repairs	175.08	6,201.09
Equipment		
Furniture and fixtures	$ 1,142.89	
Office equipment	73.10	
Library	55.00	
Apparatus	352.84	1,623.83
Total, page 20		$ 57,021.17

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DISBURSEMENTS

Dean of Men

SALARIES AND WAGES			
Salaries	$ 7,270.26		
Student clerical work	2,558.91		
Police service	603.17	$	10,432.34
EXPENSE			
Postage	$ 419.25		
Printing and publications	449.20		
Office supplies	284.76		
Telephone and telegraph	29.77		
Freight and express	4.31		
Traveling expense	18.41		
Rentals	7.50		
Blueprinting	37.90		
Furniture repairs	12.00		
Employment bureau	120.05		
Incidentals	7.65		1,390.80
EQUIPMENT			
Office equipment	$ 60.00		
Furniture and fixtures	17.93		77.93
Total, page 20		$	11,901.07

Dean of Women

SALARIES AND WAGES			
Salaries	$ 1,150.00		
Student clerical work	250.90	$	1,400.90
EXPENSE			
Postage	$ 41.00		
Printing and publications	30.50		
Office supplies	32.80		
Telephone and telegraph	2.05		
Freight and express	1.10		
Traveling expense	11.72		
Tuning pianos	6.00		
Building repairs	1.35		126.52
Total, page 20		$	1,527.42

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DISBURSEMENTS

Physical Training for Men

Salaries and Wages			
Salaries	$ 11,036.60		
Student assistance	177.87		
General labor	78.35	$	11,292.82
Expense			
Postage	29.00		
Printing	2.35		
Office supplies	51.87		
Telephone and telegraph	.75		
Freight and express	3.91		
Traveling expense	273.26		
General supplies	96.42		
Rentals	35.00		
Towel system operation	946.28		
Repairs	18.66		1,457.50
Equipment			
Apparatus	$ 152.50		
Furniture and fixtures	476.66		
Office equipment	32.00	$	661.16
Total, page 20		$	13,411.48

Physical Training for Women

Salaries and Wages			
Salaries	$ 5,246.62		
Student assistance	96.30	$	5,342.92
Expense			
Postage	$ 10.00		
Printing and publications	21.55		
Office supplies	33.69		
Telephone and telegraph	3.15		
Freight and express	5.24		
Traveling expense	18.20		
General supplies	30.74		
Laundry	16.76		
Apparatus repairs	20.10		
Repairs	37.64		
Incidentals	18.32		215.39
Equipment			
Apparatus	$ 48.57		
Furniture and fixtures	141.72		190.29
Total, page 20		$	5,748.60

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DISBURSEMENTS

High School Visitor

	Office Expense	High School Conference	Total
Salaries and Wages			
Salaries	$ 4,049.12		$ 4,049.12
General clerical work	24.51	$ 23.46	47.97
Student clerical work	24.30	9.17	33.47
Lectures		195.00	195.00
	$ 4,097.93	*$ 227.63*	*$ 4,325.56*
Expense			
Postage	$ 140.00		$ 140.00
Printing and publications	279.48	$ 692.45	971.93
Office supplies	124.64	4.89	129.53
Telephone and telegraph	4.64	.25	4.89
Freight and express	9.71		9.71
Traveling expense	962.03	334.53	1,296.56
General supplies	9.74		9.74
Entertainment		235.23	235.23
Incidentals	6.00		6.00
	$ 1,536.24	*$ 1,267.35*	*$ 2,803.59*
Equipment			
Furniture and fixtures	$ 159.44		$ 159.44
Office equipment	15.08		15.08
Library	11.85		11.85
	$ 186.37		*$ 186.37*
Total, page 20	$ 5,820.54	$ 1,494.98	$ 7,315.52

Blueprinting and Photography

Salaries and Wages		
Salaries	$ 2,046.29	
Labor	342.70	$ 2,388.99
Expense		
Office supplies	24.19	
Freight and express	80.48	
Repairs	378.53	
General supplies	42.41	525.61
Equipment		
Apparatus	$ 987.47	
Furniture and fixtures	70.49	
Office equipment	65.32	
Library	14.68	1,137.96
Total, page 20		$ 4,052.56

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DISBURSEMENTS

Military

SALARIES AND WAGES		
Salaries	$ 2,290.40	
Scholarships	2,604.00	
Student clerical work	156.90	
Student labor	22.80	
Expert service	49.00	$ 5,123.10
EXPENSE		
Postage	$ 39.00	
Printing and publications	78.98	
Office supplies	79.84	
Telephone and telegraph	2.76	
Freight and express	52.10	
Traveling expense	151.67	
General supplies	175.21	
Premium on bonds	265.68	
Apparatus repairs	95.16	
Building repairs	105.65	
Incidentals	6.50	1,052.55
EQUIPMENT		
Apparatus	$ 668.83	
Furniture and fixtures	191.81	
Office equipment	102.55	
Library	67.39	1,030.58
Total, page 20		$ 7,206.23

University Exercises

	1912-1913	1913-1914
Lectures	$ 2,708.47	$ 991.42
Orchestra concerts		5,000.00
Convocations	1,439.09	457.39
Receptions and social functions	2,477.22	285.95
Total, page 20	$ 6,624.78	$ 6,734.76

General Printing and Publications

	1912-1913	1913-1914
Annual Register	$ 3,297.93	$ 3,643.29
Alumni Record	5,701.66	168.10
Economic Geology		107.10
Journal of Philology	435.07	703.35
Directory of Matriculants		2,343.86
Alumni Quarterly	1,000.00	1,000.00
Press service		666.18
Registrar's and Comptroller's Report		1,911.99
Miscellaneous	9,686.03	
Diplomas		1,299.31
Faculty Directory		137.00
Students' Handbook		250.00
Postage on bulletins		500.80
Total, page 20	$ 20,120.69	$ 12,730.98

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DISBURSEMENTS

College of Liberal Arts and Sciences

	1912-1913	1913-1914
Administration	$ 6,198.69	$ 12,096.71
Art and Design	5,949.98	7,278.80
Astronomy	4,494.67	5,904.92
Bacteriology }		6,872.78
Botany }	17,162.99	19,694.68
Ceramics	16,806.74	16,905.44
Chemistry	70,330.68	79,029.51
Classics	13,337.53	15,004.27
Education	12,650.07	19,564.98
English	42,245.65	55,215.51
Entomology	7,650.37	9,498.66
Geology	11,807.91	13,115.36
Germanics	21,025.03	23,057.13
History	16,633.85	21,369.52
Mathematics	30,252.54	32,851.22
Philosophy	7,100.00	9,026.86
Physiology	5,651.11	5,637.33
Political Science	9,393.91	11,179.40
Psychology	5,758.26	8,881.06
Romance Languages	16,524.21	18,304.51
Sociology	3,890.90	5,125.83
Zoology	22,641.66	28,539.86
Classical Museum }		4,862.77
European Culture Museum }	3,434.45	5,005.94
Natural History Museum	1,547.86	1,903.78
Totals, pages 13, 28, 29	$ 352,489.06	$ 435,926.80

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DISBURSEMENTS

Agricultural College and Experiment Station

	1912-1913	1913-1914 College	1913-1914 Experiment Station	1913-1914 Total
Administration	$ 31,575.84	$ 10,228.54	$ 6,430.00	$ 16,658.54
Agricultural Press Service		3,890.59		3,890.59
Agricultural Extension	16,344.48	20,376.03		20,376.03
Agronomy	155,086.61	60,696.15	101,889.50	162,585.65
Animal Husbandry	124,575.85	70,777.21	49,289.49	120,066.70
Botany	1,835.53		1,550.00	1,550.00
Dairy	107,758.00	78,588.98	37,325.89	115,914.87
Horticulture	86,869.21	63,028.95	36,741.32	99,770.27
Household Science	21,550.80	25,503.56		25,503.56
Household Science—Cafeteria	1,553.47	10,733.83		10,733.83
Veterinary Science	2,658.80	2,590.38		2,590.38
Totals, pages 13, 30, 31	$549,808.59	$346,414.22	$233,226.20	$579,640.42

Engineering College and Experiment Station

	1912-1913	1913-1914 College	1913-1914 Experiment Station	1913-1914 Total
Administration	$ 14,583.76	$ 9,749.87	$ 16,017.79	$ 25,767.66
Architecture	28,832.82	31,098.37		31,098.37
Chemistry			3,031.48	3,031.48
Civil Engineering	19,624.87	23,505.97	500.24	24,006.21
Electrical Engineering	25,624.95	24,083.08	2,640.81	26,723.89
General Engineering Drawing	8,637.99	10,720.98		10,720.98
Mechanical Engineering	44,367.06	57,290.73	4,191.88	61,482.61
Mining Engineering	19,621.91	18,679.67		18,679.67
Physics	25,133.02	31,158.65	827.38	31,986.03
Railway Engineering	18,519.11	16,339.36	7,225.38	23,564.74
Theoretical and Applied Mechanics	24,238.68	28,088.86	9,364.83	37,453.69
Engineering Experiment Station (all departments)	39,962.45			
Total, pages 13, 32, 33	$269,146.62	$250,715.54	$ 43,799.79	$294,515.33

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DISBURSEMENTS

College of Liberal Arts and Sciences

Department	Salaries	Wages	Expert Services	Office Expense	Printing and Publications	Freight and Express
Administration	$ 8,519.81	$ 935.99	$ 1,493.00*	$ 159.90	$ 548.79	$ 12.19
Art and Design	6,375.00	198.40		58.93	21.55	67.68
Astronomy	4,824.92	78.75		37.20		7.06
Bacteriology	4,766.66	367.80		40.64		12.55
Botany	15,771.79	490.63		55.09	106.09	70.68
Ceramics	7,747.50	2,795.45	189.10	199.31	115.75	204.27
Chemistry	52,459.58	1,166.24	140.00	522.92	151.55	568.80
Classics	14,708.20			26.14	4.50	4.88
Education	16,941.38	565.18	315.00	676.00	155.05	22.01
English	53,478.41	119.43		268.50	317.13	7.85
Entomology	8,049.90	145.78			19.21	22.78
Geology	11,391.62	188.35		55.86		30.60
History	21,066.42	105.15		98.49		1.91
Mathematics	32,157.92	274.20		87.00	83.05	4.47
Philosophy	8,949.90	10.25		9.63		
Physiology	4,066.62	326.62		47.00		26.53
Political Science	11,099.84	45.31		26.00	7.00	
Psychology	7,208.30	234.30	560.00	72.25	41.50	20.34
Romance Languages	18,151.47			35.66	32.55	1.23
Sociology	4,841.58	124.30		22.15		9.37
Zoology	21,665.87	1,176.86		175.80	33.90	147.95
Classical Museum		91.08		5.31		431.04
European Culture Museum		70.75		290.31		
Natural History Museum	70.00	201.50		20.28	41.00	43.54
Totals, pages 13, 26	$357,095.83	$ 9,740.22	$ 2,697.10	$ 3,047.28	$ 1,678.62	$ 1,720.02

*Freshman Advisers.

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DISBURSEMENTS

College of Liberal Arts and Sciences

Traveling Expense	Supplies	Repairs	Apparatus	Furniture and Fixtures	Office Equipment	Museum Specimens	Total
$ 132.10	$ 3.50			$ 165.43	$ 126.00		$ 12,096.71
12.57	221.08	$ 62.97	$ 231.62	29.00			7,278.80
	84.87	8.14	548.70		315.28		5,904.92
16.17	503.67	38.14	1,110.77	16.38			6,872.78
72.53	1,179.26	231.34	1,265.76	161.41	163.14	126.96	19,694.68
357.52	1,587.08	757.15	2,807.31	25.20	119.80		16,905.44
33.83	14,177.20	2,928.79	6,194.28	397.62	288.70		79,029.51
	101.01	9.29	9.90	125.63	7.22	7.50	15,004.27
50.83	195.58	3.65	138.04	297.02	205.21		19,564.95
287.39	30.00	10.34	309.51		386.95		55,215.51
	387.99	3.24	727.76	142.00			9,498.66
13.82	135.22		440.07	365.31	272.21	222.30	13,115.36
	.80			25.00	71.75		21,369.52
7.54	17.39	8.34	82.92	74.69	53.70		32,851.22
					57.08		9,026.86
	522.26	34.67	519.98	91.65	2.00		5,637.33
	1.25						11,179.40
	270.81	60.78	298.35	61.65	52.78		8,881.06
					33.60	50.00	18,304.51
8.01	15.42		30.00			75.00	5,125.83
19.99	798.00	223.03	2,089.01	817.21	1,129.79	262.45	28,539.86
	18.20			433.94		3,883.20	4,862.77
		3.80		1,024.75	2.25	3,614.08	5,005.94
18.68	111.54			1,258.74	74.50	64.00	1,903.78
$ 1,030.98	$ 20,369.23	$ 4,400.23	$ 16,803.98	$ 5,597.26	$ 3,440.06	$ 8,305.49	$435,926.80

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DISBURSEMENTS

College of Agriculture

Department	Salaries	Wages	Expert Services	Lectures	Office Expense	Educationa Expense
Administration	$ 4,910.00	$ 1,855.39	$ 10.00		$ 267.79	$ 664.6
Press Service	2,680.00	217.50			349.27	
Agricultural Extension	11,854.77	1,536.40	536.66	$ 2,324.00	774.58	731.0
Agronomy	35,039.85	3,694.34	307.00		1,583.09	5,205.34
Animal Husbandry	30,972.76	10,823.15	1,296.08	35.00	628.23	13,032.76
Dairy Husbandry	19,798.63	8,444.98	2,307.19		1,040.81	39,276.55
Horticulture	33,724.87	9,844.63	1,569.29	885.00	1,256.22	4,093.64
Household Science	18,191.50	1,060.32	90.00	740.00	230.90	1,315.57
Household Science Cafeteria		2,999.05			3.38	7,072.43
Veterinary Science	2,500.00	32.90			11.19	20.44
Totals, pages 13, 27	$159,672.38	$ 40,508.66	$ 6,116.22	$ 3,984.00	$ 6,145.46	$ 71,412.42

Agricultural Experiment Station

Department	Salaries	Wages	Expert Services	Office Expense	Educational Expense	Printing and Publications
Administration	$ 5,633.40	$ 322.62	$ 13.50	$ 230.94		$ 137.55
Agronomy	34,611.57	10,411.36	10,660.03	246.13	$ 6,310.03	74.15
Animal Husbandry	11,144.94	10,405.15	1,832.25	511.49	15,254.23	190.01
Botany		423.70		88.66	425.74	14.55
Dairy Husbandry	10,802.97	6,410.19	8,345.26	453.71	3,094.54	185.91
Horticulture	16,485.00	8,099.73	287.50	131.38	3,471.13	52.23
Totals, pages 13, 27	$ 78,677.88	$ 36,072.75	$ 21,138.54	$ 1,662.31	$ 28,555.67	$ 654.40

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DISBURSEMENTS

College of Agriculture

Printing and Publications	Traveling Expense	Repairs	Incidentals	Buildings and Land Improvements	Furniture and Apparatus	Live Stock	Total
382.64	$ 172.21	$ 563.26	$ 84.85		$ 1,317.76		$ 10,228.54
504.50	120.87	2.00	5.00		11.45		3,890.59
810.00	1,366.39	16.08			426.10		20,376.03
5,723.98	68.81	1,308.25	139.80	$ 2,234.98	5,390.71		60,696.15
2,451.78	702.33	1,069.18	251.35	808.19	1,906.20	$ 6,800.20	70,777.21
572.79	1,003.15	1,301.50	476.49	53.09	2,600.80	1,713.00	78,588.98
1,861.84	1,258.08	1,332.73	109.04	142.95	6,179.48	771.18	63,028.95
419.25	116.69	478.22	15.62		2,845.49		25,503.56
	44.10	10.09	2.05		602.73		10,733.83
5.35					20.50		2,590.38
$ 12,732.13	$ 4,852.63	$ 6,081.31	$ 1,084.20	$ 3,239.21	$ 21,301.22	$ 9,284.38	$346,414.22

Agricultural Experiment Station

Traveling Expense	Field.. Expense	Repairs	Incidentals	Buildings and Land.. Improvements	Furniture and Apparatus	Live Stock	Total
			$ 20.00		$ 71.99		$ 6,430.00
$ 13,341.91	$ 14,381.06	$ 374.41	10.00	$ 6,055.29	4,493.56	$ 920.00	101,889.50
1,364.19		808.42	70.01	596.09	1,966.39	5,146.32	49,289.49
11.90		256.19			329.26		1,550.00
2,310.08		1,167.10	67.75	384.33	4,104.05		37,325.89
2,199.34	2,624.51	885.66	1.50	612.30	1,505.98	385.06	36,741.32
$ 19,227.42	$ 17,005.57	$ 3,491.78	$ 169.26	$ 7,648.01	$ 12,471.23	$ 6,451.38	$233,226.20

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DISBURSEMENTS

College of Engineering

Department	Salaries	Wages	Expert Services	Offices Expense	Printing and Publications	Freight and Express
Administration	$ 4,759.96	$ 488.42	$ 182.00	$ 584.43	$ 1,427.80	$ 80.71
Architecture	27,928.82	636.05		502.67	36.43	99.46
Civil Engineering	21,649.25	48.40	708.31	210.54	4.40	40.40
Electrical Engineering	18,662.20	248.20	1,199.96	228.36	53.50	96.89
General Engineering Drawing	9,719.90	1.80		74.77	331.78	13.17
Mechanical Engineering	41,883.70	2,310.39	517.98	432.66	244.95	322.63
Mining Engineering	10,084.88	397.02	65.00	253.22	41.50	203.19
Physics	25,851.46	894.01		301.51	140.28	70.47
Railway Engineering	11,476.70	714.38	1,552.68	137.64	19.29	59.92
Theoretical and Applied Mechanics	21,374.90	2,339.17		298.46	4.30	188.94
Totals, pages 13, 27	$193,391.77	$ 8,077.84	$ 4,225.93	$ 3,024.26	$ 2,304.23	$ 1,175.78

Engineering Experiment Station

Department	Salaries	Wages	Expert Services	Offices Expense	Printing and Publications	Freight and Express
Administration	$ 7,749.92*	$ 1,220.26	$ 312.50	$ 529.81	$ 5,490.73	$ 118.19
Chemistry	2,266.60		600.00			3.81
Civil Engineering				.35		
Electrical Engineering	1,533.30	80.99	130.25	9.59	31.65	5.91
Mechanical Engineering	3,086.60	90.43	162.82			16.12
Physics		73.88	45.90		4.50	1.43
Railway Engineering	3,241.52	609.26	1,744.20	18.47		7.62
Theoretical and Applied Mechanics	6,224.92	1,752.50	333.00	87.13	18.70	45.70
Totals, pages 13, 27	$ 24,102.86	$ 3,827.32	$ 3,328.67	$ 645.35	$ 5,545.58	$ 198.78

*Including $4,500.00 Fellowships.

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DISBURSEMENTS

College of Engineering

Traveling Expense	Supplies	Repairs	Incidentals	Laboratory Apparatus	Furniture and Fixtures	Office Equipment	Total
$ 1,003.90	$ 105.96	$ 103.34	$ 181.69	$ 293.82	$ 111.53	426.31	$ 9,749.87
163.20	491.39	130.73	20.00	344.50	293.44	451.68	31,098.37
2.72	89.44	331.06	.65	274.82	43.82	102.16	23,505.97
74.21	964.72	432.49	1.00	1,992.65	83.97	44.93	24,083.08
	418.89	16.71		82.15	33.69	28.12	10,720.98
2.30	2,155.89	851.08		7,258.42	390.53	920.20	57,290.73
386.24	1,039.25	168.11	5.50	4,409.94	676.75	949.07	18,679.67
54.60	1,100.54	54.14	.80	2,429.61	45.00	216.23	31,158.65
9.80	576.38	256.69	5.00	1,408.68	84.95	37.25	16,339.36
102.56	794.20	108.10		2,779.13	70.68	28.42	28,088.86
$ 1,799.53	$ 7,736.66	$ 2,452.45	$ 214.64	$ 21,273.72	$ 1,834.36	$ 3,204.37	$250,715.54

Engineering Experiment Station

Traveling Expense	Supplies	Repairs	Incidentals	Laboratory Apparatus	Furniture and Fixtures	Office Equipment	Total
$ 28.26	$ 121.58	$ 3.06		$ 150.70		$ 292.78	$ 16,017.79
	19.47	5.75		135.85			3,031.48
2.55	74.29		$ 13.20	407.85	$ 2.00		500.24
	231.55	79.16		538.21			2,640.61
	64.95			770.96			4,191.88
	66.77			634.90			827.38
28.24	554.32	117.88	.34	592.63		310.90	7,225.38
453.85	354.23			94.80			9,364.83
$ 512.90	$ 1,487.16	$ 205.85	$ 13.54	$ 3,325.90	$ 2.00	$ 603.68	$ 43,799.59

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DISBURSEMENTS

Colleges of Medicine and Dentistry

	Salaries and Wages	Expense	Equipment	Totals
General Medical and Dental				
Salaries	$ 9,608.04			$ 9,608.04
Administration	2,423.11	$ 3,296.54	$ 1,222.01	6,941.66
Laboratory stores		9,839.16		9,839.16
Anatomy		1,308.99	1,057.44	2,366.43
Chemistry	74.50	1,024.78	1,950.36	3,049.64
Physiology		217.12	65.59	282.71
Total	*$ 12,105.65*	*$ 15,686.59*	*$ 4,295.40*	*$ 32,087.64*
Medical				
Salaries	$ 35,425.96			$ 35,425.96
Administration	4,543.02	$ 6,315.33	$ 365.60	11,223.95
General equipment			5,129.70	5,129.70
Mortgage, principal and interest		33,708.07		33,708.07
Bacteriology		22.30	318.13	340.43
Dispensary		790.98	1,941.78	2,732.76
Library	21.00	82.01	3,975.45	4,078.46
Medicine		109.90	251.28	361.18
Obstetrics		677.40	204.97	882.37
Pathology		216.04	426.15	642.19
Pharmacology		769.44	313.62	1,083.06
Research		1,072.61	1,815.02	2,887.63
Roentgenology		358.41	3,338.62	3,697.03
Surgery		218.72	414.15	632.87
Total	*39,989.98*	*$ 44,341.21*	*$ 18,494.47*	*$102,825.66*
Dental				
Salaries	$ 10,659.56			$ 10,659.56
Administration	1,143.25	$ 4,224.63	$ 113.56	$ 5,481.44
General equipment			7,847.70	7,847.70
Bacteriology		22.38	222.65	245.03
Histology		228.47	638.47	866.94
Infirmary		2,435.72	8,278.29	10,714.01
Prosthetics		76.70	346.17	422.87
Operative			65.00	65.00
Oral Surgery		51.82	344.04	395.86
Radiography		27.46	284.91	312.37
Total	*$ 11,802.81*	*$ 7,067.18*	*$ 18,140.79*	*$ 37,010.78*
Physical Plant				
Heating and lighting	$ 1,556.33	$ 7,820.05		$ 9,376.38
Building operation	924.34	744.01		1,668.35
Total	*$ 2,480.67*	*$ 8,564.06*		*$ 11,044.73*
Buildings Improvements			$ 23,102.39	$ 23,102.39
Totals, Medicine and Dentistry, page 13	$ 66,379.11	$ 75,659.04	$ 64,033.05	$206,071.20

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DISBURSEMENTS

College of Law

Salaries and Wages		
Salaries	$ 22,904.76	
Student clerical work	284.86	$ 23,189.62
Expense		
Postage	$ 50.50	
Printing and publications	438.35	
Office supplies	83.02	
Freight and express	102.92	
Traveling expense	32.13	
Incidentals	50.96	757.88
Equipment		
Office equipment	$ 227.84	
Library	6,772.82	7,000.66
Total, page 13		$ 30,948.16

Courses in Commerce

Salaries and Wages		
Salaries	$ 25,058.20	
General clerical work	150.73	
Student clerical work	499.02	
Lectures	150.00	$ 25,857.95
Expense		
Postage	$ 194.73	
Printing and publications	852.50	
Office supplies	125.84	
Telephone and telegraph	7.73	
Freight and express	100.25	
Traveling expense	88.51	
Furniture repairs	2.82	
Office equipment repairs	5.78	
Building repairs	57.29	
Incidentals	9.58	1,445.03
Equipment		
Laboratory apparatus	$ 1,497.13	
Furniture and fixtures	23.07	
Office equipment	126.30	
Library	7,515.97	9,162.47
Total, page 13		$ 36,465.45

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DISBURSEMENTS

School of Library Science

Salaries and Wages			
Salaries	$ 6,661.48		
Clerical work	174.00	$	6,835.48
Expense			
Office expense	$ 150.29		
Printing and publications	31.10		
Freight and express	13.44		
Traveling expense	130.72		
Rentals	100.00		
Blueprinting	62.13		
General supplies	30.62		
Incidentals	1.25		519.55
Equipment			
Laboratory apparatus	$ 124.25		
Furniture and fixtures	65.00		
Library	273.59		462.84
Total, page 13		$	7,817.87

School of Music

Salaries and Wages			
Salaries	$ 17,683.22		
Clerical work	331.09		
Recitals	350.00	$	18,364.31
Expense			
Office expense	$ 119.29		
Printing and publications	198.68		
Freight and express	8.69		
Traveling expense	24.38		
General supplies	51.19		
Piano tuning	205.25		
Piano rentals	280.00		
Incidentals	3.60		891.08
Equipment			
Apparatus	$ 39.50		
Furniture and fixtures	6.30		
Office equipment	81.66		
Library	23.49		
Musical instruments	115.57		266.52
Total, page 13		$	19,521.91

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DISBURSEMENTS

School of Pharmacy

SALARIES		$	10,581.21
EXPENSE			
Office expense	$ 917.66		
Printing and publications	472.65		
Advertising	484.40		
Traveling expense	7.95		
Freight and express	30.41		
Laboratory supplies	1,635.03		
Rentals	75.00		
Laundry	43.59		
Apparatus repairs	65.25		
Incidentals	101.78		3,833.72
PHYSICAL PLANT			
Salaries and wages	$ 843.30		
Supplies	640.71		
Building repairs	711.69		
Rent	6,000.00		8,195.70
EQUIPMENT			
Laboratory apparatus	$ 978.37		
Library	305.16		
Furniture and fixtures	319.41		1,602.94
Total, page 13		$	24,213.57

Summer Session

SALARIES AND WAGES			
Salaries	$ 13,335.00		
General clerical work	69.50		
Student clerical work	170.44		
Lectures	1,057.00	$	14,631.94
EXPENSE			
Office expense	$ 86.78		
Printing and publications	791.55		
Freight and express	2.13		
Traveling expense	6.54		
Advertising	154.86		
Laboratory supplies	14.14		
General supplies	2.97		
Incidentals	63.50		1,122.47
EQUIPMENT			
Library			1.13
Total, page 13		$	15,755.54

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DISBURSEMENTS

Graduate School

	Salaries and Wages	Expense	Equipment	Total	See Page
Administration	$ 7,896.05	$ 529.20	$ 87.60	$ 8,512.85	38
Fellowships and Scholarships	20,740.00			20,740.00	
Research	326.99	531.23	2,720.12	3,578.34	38
Library	724.63	345.42	15,139.52	16,209.57	
Crockerland Expedition.		2,500.00		2,500.00	
University Studies		1,079.91	3.09	1,083.00	
Journal of Philology		750.00		750.00	
Illinois Historical Survey	1,086.12	175.85	2,355.33	3,617.30	39
Total, page 13	$30,773.79	$ 5,911.61	$ 20,305.66	$56,991.06	

Graduate School Administration

Salaries and Wages			
Salaries	$ 7,499.96		
General clerical work	197.49		
Student clerical work	63.60		
Expert services	135.00	$	7,896.05
Expense			
Postage	$ 88.50		
Printing and publications	310.10		
Office supplies	98.20		
Telephone and telegraph	23.96		
Freight and express	7.63		
Incidentals	.81		529.20
Equipment			
Office equipment	$ 55.87		
Library	31.71		87.60
Total, page 38		$	8,512.85

Graduate School Research

Salaries and Wages			
Student assistance	$ 276.99		
Expert services	50.00	$	326.99
Expense			
Postage	$ .75		
Printing and publications	6.00		
Freight and express	7.62		
Traveling expense	249.21		
Rentals	100.00		
Laboratory supplies	167.65		531.23
Equipment			
Laboratory apparatus	$ 2,010.72		
Library	58.40		
Museum specimens	651.00		2,720.12
Total, page 38		$	3,578.34

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DISBURSEMENTS

Illinois Historical Survey

Salaries and Wages			
Salaries	$ 610.00		
General clerical work	11.00		
Student clerical work	222.85		
Expert services	242.27	$	1,086.12
Expense			
Postage	$ 25.00		
Office supplies	108.56		
Telephone and telegraph	1.16		
Freight and express	2.58		
Traveling expense	38.55		175.85
Equipment			
Library	$ 855.33		
Photostatic reproductions	1,500.00		2,355.33
Total, page 38		$	3,617.30

Water Survey

Salaries and Wages			
Regular appointees	$ 20,596.36		
General clerical work	1,099.56		
Student clerical work	202.46		
General labor	159.25		
Student labor	245.10		
Expert services	792.00	$	23,095.63
Expense			
Postage	$ 404.64		
Office supplies	408.22		
Printing and publications	918.41		
Telephone and telegraph	100.07		
Freight and express	207.34		
Traveling expense	3,452.21		
Laboratory supplies	257.59		
General supplies	101.77		
Blueprinting	112.37		
Apparatus repairs	12.35		
Furniture repairs	2.00		
Office equipment repairs	1.70		
Building repairs	80.92		
Incidentals	82.50		6,142.09
Equipment			
Laboratory apparatus	$ 927.22		
Furniture and fixtures	236.32		
Office equipment	121.12		
Library	189.41		1,474.07
Total, page 13		$	30,711.79

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DISBURSEMENTS

Miners' and Mechanics' Institutes

Salaries and Wages			
Salaries	$ 3,938.44		
Clerical work	109.09		
Lectures	213.00		
Expert services	87.50	$	4,248.03
Expense			
Office expense	$ 245.99		
Printing and publications	709.45		
Freight and express	35.61		
Traveling expense	842.84		
General supplies	115.37		
Building repairs	13.57		1,962.83
Equipment			
Laboratory apparatus	$ 1,632.56		
Furniture and fixtures	419.14		
Office equipment	153.90		
Library	458.53		2,664.13
Total, page 13		$	8,874.99

Cooperative Mines Investigation

Salaries and Wages			
Salaries	$ 1,800.00		
General clerical work	534.16		
Student clerical work	237.22		
Labor	75.23	$	2,646.61
Expense			
Office expense	$ 368.62		
Printing and publications	949.51		
Freight and express	23.30		
Traveling expense	266.02		
Laboratory supplies	169.60		
General supplies	24.26		
Repairs	4.75		1,806.06
Equipment			
Laboratory apparatus	$ 179.97		
Furniture and fixtures	53.18		
Office equipment	15.08		248.23
Total, page 13		$	4,700.90

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PART FOUR

TRUST FUNDS

The schedule given on page 42 shows the cash transactions for the year on account of trust funds. The term "Trust Funds" is used to include all moneys given to the University by private individuals for purposes named by the donors. Of the accounts listed, the following are permanent trust funds:

THE SNYDER FUND, established on March 14, 1899, by Edward Snyder, Professor Emeritus of German in the University of Illinois, as a student loan fund. The amount of the fund is now $12,500.00, and loans from it bear interest at the rate of five per cent per annum. This interest is payable to the wife of the donor until her death, after which it is to be added to the principal.

THE MCKINLEY FUND, established on October 3, 1912, by the Honorable William B. McKinley of Champaign, Illinois. The fund consists of personal notes from students and former students. Loans from this fund bear interest at the rate of five per cent per annum, which is added to the principal. The amount of the fund on July 1, 1914, was $13,408.44.

THE WOMAN'S LEAGUE FUND, established by the Woman's League of the University of Illinois in 1911. From this fund, loans are made to women students. The total amount of the fund, including interest reverting to the principal, was $476.40 on July 1, 1914.

THE CLASS OF 1895 STUDENTS' LOAN FUND, established as a class memorial, amounted on July 1, 1914, to $130.78.

THE BRYAN FUND of $250.00, established by the Honorable William J. Bryan in 1898. The interest on the fund is offered biennially as a prize for the best essay on the science of government.

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TRUST FUND TRANSACTIONS

	Balance July 1, 1913	Receipts	Disbursements	Balance June 30, 1914
B'nai B'rith	$ 84.61	$ 115.00	$ 84.76	$ 114.85
Bryan Prize	250.00			250.00
Class of 1895	.78			.78
Graduate School Theses	350.00	225.00		575.00
Hospital Association	197.56	377.00	574.56	
Llewellyn Prize	50.00		50.00	
McDowell Memorial		4.57		4.57
McKinley Fund	200.75	1,833.04	1,985.00	48.79
Plym Fellowship	1,000.00	1,000.00	800.00	1,200.00
Snyder Fund—Principal	987.58	3,136.59	3,350.00	774.17
Snyder Fund—Interest		600.00*	600.00	
Towel Deposits		731.75	440.00	291.75
Wilson Lectureship		100.00		100.00
Woman's League	202.45	88.95	200.00	91.40
Northwestern Terra Cotta Company Prize		50.00	50.00	
Totals, pages 43, 50	$ 3,323.73	$ 8,261.90	$ 8,134.32	$ 3,451.31

*Including transfer from General Fund of $58.83.

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PART FIVE

SUMMARY OF CASH IN UNIVERSITY TREASURY AND IN PETTY CASH FUNDS

	Balance July 1, 1913	Receipts	Disbursements	Balance June 30, 1914
Treasurer				
General				
Non-Trust	$274,527.46†	$385,960.11	$612,186.65*	$ 48,300.92
Trust	3,323.73	8,261.90*	8,134.32	3,451.31
U. S. Agricultural Experiment Station	1,140.77	30,140.00	31,005.94	274.83
Medical	1,034.04	85,007.23	77,296.16	6,677.03
Pharmacy	2,166.87	22,393.04	7,754.75	16,805.16
Total, Treasurer	$280,124.79	$531,762.28*	$736,377.82*	$ 75,509.25
Bursar		5,000.00		5,000.00
Secretary, College of Medicine	300.00			300.00
Actuary, School of Pharmacy		250.00		250.00
Vice Director, Agricultural Experiment Station		600.00		600.00
Totals, page 44	$280,424.79	$537,612.28*	$736,377.82*	$ 81,659.25

†Including balance of $2,128.77 transferred from Bursar.
*Including $58.83 transferred from non-trust to trust.

TREASURER'S STATEMENT

August 11th, 1914

Honorable Allen F. Moore, Chairman Finance Committee
Board of Trustees, University of Illinois

Dear Sir

I submit herewith a statement of the cash balances in the several University funds, as shown by my accounts at the close of business, June 30, 1914.

General Fund	$165,817.17	
Agricultural Experiment Station Fund	2,552.17	
College of Medicine Fund	25,650.13	
School of Pharmacy Fund	17,032.83	
Total		$211,052.30

Respectfully submitted,
(*Signed*) M. W. Busey
Treasurer

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RECONCILIATION OF UNIVERSITY TREASURER ACCOUNTS

General Fund

Treasurer's balance		$ 165,817.17
Add: Receipts in hands of Bursar		349.00
		$ 166,166.17
Deduct: Warrants outstanding		
Issued before July 1, 1912	$ 319.64	
Issued 1912-1913	21.73	
Issued 1913-1914	114,072.57	114,413.94
Business Office balance		$ 51,752.23

Agricultural Experiment Station Fund

Treasurer's balance		$ 2,552.17
Deduct: Warrants outstanding		2,277.34
Business Office balance		$ 274.83

College of Medicine Fund

Treasurer's balance		$ 25,650.13
Deduct: Warrants outstanding		
Issued before July 1, 1912	$ 113.75	
Issued 1912-1913	20.00	
Issued 1913-1914	18,839.55	18,973.10
Business Office balance		$ 6,677.03

School of Pharmacy Fund

Treasurer's balance	$ 17,032.83
Add: Receipts in hands of Bursar	5.00
	$ 17,037.83
Deduct: Warrants outstanding	232.67
Business Office balance	$ 16,805.16

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STATE AUDITOR'S ACCOUNTS

	Amount of Appropriation	Disbursed	Balance
Operation, Maintenance and Equipment	$ 1,600,000.00	$ 1,600,000.00	
Buildings, Land and Equipment	650,000.00	650,000.00	
Water Survey and Investigation	21,500.00	19,189.44	$ 2,310.56
Miners' and Mechanics' Institutes	15,000.00	9,526.42	5,473.58
Totals	$ 2,286,500.00	$ 2,278,715.86	$ 7,784.14

RECONCILIATION OF STATE AUDITOR'S ACCOUNTS

Operation, Maintenance and Equipment	
State Auditor's balance	$ 118.47
Deduct: Certified vouchers in process of payment	118.47
Business Office balance	$ 000.00
Buildings, Land and Equipment	
State Auditor's balance	$ 000.00
Business Office balance	000.00
Miners' and Mechanics' Institutes	
State Auditor's balance	$ 5,533.47
Deduct: Certified vouchers in process of payment	59.89
Business Office balance	$ 5,473.58
Water Survey and Investigation	
State Auditor's balance	$ 2,426.03
Deduct: Certified vouchers in process of payment	115.47
Business Office balance	$ 2,310.56

AUDITOR'S CERTIFICATE

August 11, 1914

Honorable Allen F. Moore
Chairman Finance Committee
Board of Trustees, University of Illinois

Dear Sir

We have audited the books and accounts of the University of Illinois for the year ended June 30, 1914, at quarterly intervals, and

WE HEREBY CERTIFY that the cash receipts and disbursements as shown above are correct, that the cash balances (including petty funds) as of June 30, 1914, were on hand at that date, and that the books of the University are in agreement with this statement.

UNITED STATES AUDIT CO.

(Signed) Whitney B. Flershem
Certified Public Accountant

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PART SIX

BALANCE SHEET AND PROPERTY SCHEDULES

The balance sheet of the University, as at June 30, 1914, shows assets to the value of $4,788,497.43. Each of the items in the balance sheet is shown in further detail in the schedules following, excepting the items: "Notes Receivable"; "Accounts Receivable"; and "Accounts Payable." The notes receivable of the University amounted to $25,600.48 as at June 30, 1914, and represent loans made to students from the various student loan funds. These notes are shown at their face value.

It will be noted that the accounts receivable are shown as $16,682.02, and the accounts payable at $21,961.09. These items are small in amount because of the policy of the University of collecting all money due to it as promptly as possible, and of paying all bills as soon as they are found to be correct. In this connection, it should be emphasized that an account is shown as paid on the books of the Business Office, when a warrant on the University Treasurer, or a voucher on the State Auditor of Public Accounts, has been regularly issued for its payment.

Other than the accounts payable, the University, on June 30, 1914, had but two liabilities. The mortgage payable of $721.00 was necessarily assumed in the purchase of a city lot, and has been paid since July first. The University is further liable to the United States government for rifles and other military supplies loaned by the national government for the purposes of military training.

Land

A complete list of the land owned by the University was given in the financial report published for the biennium ending June 30, 1913. In the present report, legal description is given of the real estate purchased during the year ending June 30, 1914.

Valuation of Property

Land is shown at its cost to the University, or at its cost to those who donated the land to the University, excepting in the case of certain agricultural experiment fields where no value has been recorded. No attempt has been made to show the value of the land at the present time.

All University property, excepting land, has been valued first at the original cost, or at a careful estimate as to original cost in those cases where original cost cannot be ascertained. From this original cost value, deduction has been made under the uniform depreciation rates adopted

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for the purposes of the report of the last biennium. The following depreciation rates were used:

Buildings:				
President's House	3	%	per	annum
Horse Barn	3	%	"	"
Horticulture Building	5	%	"	"
Agronomy Greenhouse	5	%	"	"
Dairy Barn	3	%	"	"
Chemistry Building	3	%	"	"
All others	2	%	"	"
Furniture:				
Stools	10	%	"	"
Chairs	10	%	"	"
Cheap tables	10	%	"	"
All other	5	%	"	"
Departmental machinery and laboratory equipment	5	%	"	"
Office equipment	10	%	"	"
Physical Plant				
Fire apparatus:				
Pumps, reservoirs, gongs, extinguishers	5	%	"	"
Pails and buckets	10	%	"	"
Hose	33⅓	%	"	"
Fire tubes	50	%	"	"
Telephone system:				
Cable	7	%	"	"
All other equipment	10	%	"	"
Steam department:				
Conduit wires and cables	7	%	"	"
Transformers	7	%	"	"
Pipe	7	%	"	"
Boilers, stokers, pumps, etc.	5	%	"	"
Wells and piping	2½	%	"	"
Hydrants and meters	5	%	"	"
Water mains	2½	%	"	"

Library

The total number of cataloged books and pamphlets in the library on June 30, 1914, was 307,650.

Museums

The total number of specimens in the University museums on June 30, 1914, was 363,600. As these specimens are permanently held by the University for scientific purposes only, it has not been thought practicable to set a value upon them.

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COMPARATIVE CONSOLIDATED BALANCE SHEET
as at June 30, 1913
and
as at June 30, 1914

ASSETS

	1913	1914
Land (*See pages 51-53*)	$ 249,947.00	$ 597,245.27
Land improvements (*See page 54*)	72,500.00	142,940.14
Buildings (*See pages 54, 55*)	2,022,175.00	2,239,886.29
Construction in progress (*See page 55*)	156,560.62	144,912.18
Furniture (*See pages 54, 55*)	179,550.75	202,640.36
Departmental equipment (*See pages 56-59*)	668,366.94	750,165.86
Library (*See pages 56-59*)	368,429.02	466,369.90
Expendable supplies (*See page 60*)	92,909.12	112,611.54
Notes receivable (*See page 50*)	24,562.42	25,600.48
Accounts receivable	11,814.14	16,682.02
Cash balance		
Trust	1,391.56	3,451.31
Non-trust	279,033.23	78,207.94
Balances in State appropriations in hands of State Treasurer		7,784.14
	$4,127,239.80	$4,788,497.43

STATEMENT OF SURPLUS INVESTED IN FIXED ASSETS
as at June 30, 1913
and
as at June 30, 1914

ASSETS

	1913	1914
Land (*See pages 51-53*)	$ 249,947.00	$ 597,245.27
Land improvements (*See page 54*)	72,500.00	142,940.14
Buildings (*See pages 54, 55*)	2,022,175.00	2,239,886.29
Construction in progress (*See page 55*)	156,560.62	144,912.18
Furniture (*See pages 54, 55*)	179,550.75	202,640.36
Departmental equipment (*See pages 56-59*)	668,366.94	750,165.86
Library (*See pages 56-59*)	368,429.02	466,369.90
	$3,717,529.33	$4,544,160.00

STATEMENT OF AVAILABLE SURPLUS
as at June 30, 1913
and
as at June 30, 1914

ASSETS

	1913	1914
Balances available for capital purposes	$ 142,551.98	
Balances available for operation and maintenance	136,481.25	
Cash balance		$ 78,207.94
Balances in State appropriations		7,784.14
Accounts receivable	11,814.14	16,682.02
Expendable supplies	92,909.12	112,611.54
	$ 383,756.49	$ 215,285.64

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COMPARATIVE CONSOLIDATED BALANCE SHEET
as at June 30, 1913 and as at June 30, 1914

LIABILITIES

	1913	1914
Mortgage		$ 721.00
Bills payable		
Accounts payable	$ 6,205.49	21,961.09
Equipment loaned by United States government	29,552.88	32,505.03
	$ 35,758.37	$ 55,187.12

SURPLUS

Invested in fixed assets	$3,687,976.45	$4,510,933.97
Available for capital additions	142,551.98	
Available for operation and maintenance	142,089.90	80,713.01
Reserve for stores	92,909.12	112,611.54
Reserve for trust funds	25,953.98	29,051.79
	$4,127,239.80	$4,788,497.43

STATEMENT OF SURPLUS INVESTED IN FIXED ASSETS
as at June 30, 1913 and as at June 30, 1914

LIABILITIES

	1913	1914
Mortgage		$ 721.00
Equipment loaned by United States government	$ 29,552.88	32,505.03
	$ 29,552.88	$ 33,226.03

SURPLUS

Invested in fixed assets	$3,687,976.45	$4,510,933.97
	$3,717,529.33	$4,544,160.00

STATEMENT OF AVAILABLE SURPLUS
as at June 30, 1913 and as at June 30, 1914

LIABILITIES

	1913	1914
Accounts payable	$ 6,205.49	$ 21,961.09

SURPLUS

Available for capital additions	$ 142,551.98	
Available for operation and maintenance	142.089.90	80,713.01
Reserve for stores	92,909.12	112,611.54
	$ 383,756.49	$ 215,285.64

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TRUST FUNDS BALANCE SHEET
as at June 30, 1913
and
as at June 30, 1914

Fund	1913 Cash	1913 Notes Receivable	1913 Total Assets and Surplus*	1914 Cash	1914 Notes Receivable	1914 Total Assets and Surplus*
B'nai B'rith				$ 114.85		$ 114.85
Bryan Prize				250.00		250.00
Class of 1895	$ .78	$ 130.00	$ 130.78	.78	130.00	130.78
Graduate School Theses				575.00		575.00
McDowell Memorial				4.57		4.57
McKinley Fund	200.75	12,685.00	12,885.75	48.79	13,359.65	13,408.44
Plym Fellowship				1,200.00		1,200.00
Snyder Fund	987.58	11,512.42	12,500.00	774.17	11,725.83	12,500.00
Towel Deposits				291.75		291.75
Wilson Lectureship				100.00		100.00
Woman's League	202.45	235.00	437.45	91.40	385.00	476.40
	$ 1,391.56	$ 24,562.42	$ 25,953.98	$ 3,451.31	$ 25,600.48	$ 29,051.79

*Surplus available only for Trust Fund purposes.

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INVENTORY OF LAND

as at June 30, 1914

Description	Number of Acres	Cost
Reported June 30, 1913		$245,447.00
Additions to Campus		
Lot 4 in William M. Goodwin's Addition to the city of Urbana		3,870.00
Lot 3 and the west one-half of Lot 2 in William M. Goodwin's Addition to the city of Urbana		9,548.00
Lot 4 in Block 6 in the Urbana Railroad Company's Addition to Urbana		3,380.00
All of Lot 5 in Block 6 in the Urbana Railroad Company's Addition to Urbana, except the east one foot thereof		2,122.00*
The north 115 feet of Lot 6 and the north 115 feet of the east one foot of Lot 5 in Block 6 in the Urbana Railroad Company's Addition to the city of Urbana		2,687.00
The south 60 feet of the north 124½ feet of the east one-half of Lot 2 in William M. Goodwin's First Addition to Urbana		680.00
The south 55 feet of the east one-half of Lot 2 in William M. Goodwin's Addition to the city of Urbana		1,473.00
The north one-half of Lots 1 and 2 in Block 4 in the Urbana Railroad Company's Addition to Urbana		3,096.00
The north 60 feet of Lot 1 in William M. Goodwin's Addition to the city of Urbana		800.00
The north 59½ feet of the south 119½ feet of Lot 1 in William M. Goodwin's First Addition to the city Urbana		802.00
The south 60 feet of Lot 1 in William M. Goodwin's Addition to the city of Urbana		1,100.00
The east 77 feet of Lot 2 in Block 2 in Burpe, Curtiss and Somers' Addition of Out Lots to the city of Urbana		2,515.00
Lot 7 in Block 55 in the Seminary Addition to the city of Urbana		4,864.00
Lot 8 in Block 55 in the Seminary Addition to the city of Urbana		5,500.00
Lot 9 in Block 55 in the Seminary Addition to the city of Urbana		3,685.00

*Subject to payment of mortgage and interest amounting to $721.00, due August 10, 1914.

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Description	Number of Acres	Cost
Lot 5 in Block 55 in the Seminary Addition to the city of Urbana		2,354.00
Lot 6 in Block 55 in the Seminary Addition to the city of Urbana		2,673.00
Lot 3 in Block 55 in the Seminary Addition to the city of Urbana		2,388.00
Block 6 of J. S. Wright's Addition to the city of Champaign (except the north 14 feet of said Block 6)		14,000.00

Additions to Farm Lands

South 52 rods, east one-half, southeast one-fourth of southeast one-fourth of Section 18, Township 19, N. R. 9, east of 3d principal meridian	13	20,481.33
Northwest one-fourth, Section 20, Township 19, N. R. 9, east of 3d principal meridian	160	160,000.00
Northwest one-fourth, southwest one-fourth, Section 20, Township 19, N. R. 9, east of 3d principal meridian	40	24,074.13
South one-half of southwest one-fourth of Section 20, Township 19, N. R. 9, east of 3d principal meridian	80	48,000.00
Northeast one-fourth, southwest one-fourth of Section 20, Township 19, N. R. 9, east of 3d principal meridian	40	24,000.00
Lot 2 of a sub-division of the south one-half of Section 13, Township 19, N. R. 8, east of 3d principal meridian		7,705.81
Bureau County—A part of the west half of the southwest quarter of Section 34 in Township 16 North, Range eleven, east of the 4th principal meridian, described as follows, to wit: Commencing at a point on the east line of the west half of the southwest quarter of said Section 34, 150 feet south of the northeast corner of the said west half of said southwest quarter section, and running thence west 435.92 feet, thence south 177.52 feet, thence west 133 feet to a point which is 327.52 feet south of the northwest corner of Lot 2 in the southwest quarter of said Section 34, and thence south 1,180.61 feet, thence east 562.92 feet, and thence north to the point of be-beginning, containing 17.093 acres, more or less	17.093	*

*Donated for Agricultural Experiment Station purposes.

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Description	Number of Acres	Cost
Will County—Commencing at the southwest corner of the northwest quarter of Section 31, in Township 36 North, and in Range 10, east of the 3d principal meridian, and running thence east on the south line of said quarter section, 2,050 feet; thence north on a line parallel with the west line of said quarter section, 658.75 feet; thence west on a line parallel with the south line of said quarter section, 2,050 feet to the west line thereof, and thence south on the west line of said quarter section, 658.75 feet to the place of beginning; also commencing at the northeast corner of the 31 acre tract above described, and running thence west on the north line thereof 3 rods, thence north to the center of the Plainfield Road, thence southeasterly in the center of said road to a point directly north of the place of beginning and thence south 100.75 feet to the place of beginning	31	*
Woodford County—Fifteen acres of land in the northeast corner of the northeast quarter of Section 11 in Township 28 North, Range 1 east of the 3d principal meridian, said tract of land being more particularly described as follows: Beginning at the northeast corner of the said northeast quarter of Section 11, running thence west along the north line of said northeast quarter 80 rods, thence south parallel with the east line of said Section 11, 30 rods, thence east parallel with the north line of said Section 11, 80 rods to the east line of Section 11, thence north along the east line of said northeast quarter of Section 11, 30 rods to the place of beginning	15	*
Bureau County—Commencing at the northeast corner of the northwest quarter of Section 36, Township 18, North Range 10, east of the 4th principal meridian, County of Bureau, and State of Illinois, thence west along the north line of said quarter section 60 rods, thence south 53⅓ rods, thence east 60 rods, thence north along the east line of said quarter section 53⅓ rods to the point of beginning, comprising a tract of 20 acres	20	*
Total, page 48		$597,245.27

*Donated for Agricultural Experiment Station purposes.

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INVENTORY OF LAND IMPROVEMENTS
as at June 30, 1914

Tunnels and conduits	$ 78,462.10
Pavements and walks	47,312.59
Campus lighting	4,673.97
Switch track	772.93
Military drill ground	11,718.55
Total, pages 48, 49	$ 142,940.15

INVENTORIES OF BUILDINGS AND FURNITURE
as at June 30, 1914

	Buildings	Furniture
Literature and Arts Group		
Commerce Building	$ 99,350.00	$ 9,141.70
Lincoln Hall	229,550.00	16,802.65
University Hall	27,075.00	10,156.92
General Science Group		
Astronomical Observatory	9,700.00	341.71
Ceramics Laboratory	13,700.00	1,657.80
Chemistry Laboratory	84,080.00	19,789.21
Entomology Building	7,275.00	266.10
Natural History Building	186,900.00	29,527.18
Physics Laboratory	195,650.00	5,398.82
Engineering Group		
Electrical Engineering Laboratory	21,575.00	2,651.57
Engineering Hall	97,100.00	12,848.38
Laboratory of Applied Mechanics	24,600.00	1,617.07
Locomotive Laboratory	30,930.00	
Locomotive Laboratory Reservoir	3,340.00	
Mechanical Engineering Laboratory	33,460.00	2,421.55
Metal Shops	12,600.00	307.12
Mining and Ceramics Laboratory	20,100.00	1,088.30
Transportation Building	82,200.00	8,507.32
Wood Shops	32,150.00	1,659.50
Agricultural Group		
Agricultural Building	129,170.00	26,307.87
Agronomy Building	14,650.00	194.55
Agronomy Greenhouse	7,400.00	61.90
Farm Mechanics Building	27,350.00	1,210.87
Horticulture Service Building (old)	3,040.00	296.75
Horticulture Building	10,100.00	473.85
Horticulture Glass Houses and Service Buildings	88,000.00	
Stock Judging Pavilion	112,050.00	922.14
Horse Barn	1,450.00	
Dairy Barn	4,170.00	12.10
Beef Cattle Barn	22,950.00	29.30
Dairy Farm House	2,450.00	
20 Acre Dairy Barn	2,725.00	
Horse Barn (Dairy Department)	1,890.00	
Dairy House and Shop	2,150.00	

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	Buildings	Furniture
Dairy Experiment Barn	10,775.00	
Sheep Barn	2,850.00	
Brood Mare Barn	3,125.00	
Tool Shed	1,675.00	
Work Horse Barn	1,375.00	
Stock Shelters	190.00	
Feed Bins	95.00	
Swine Sheds	1,360.00	
Scale Shed	190.00	
Old Tool Shed	45.00	
Horticulture Experiment Stations		185.40
Law Building	24,960.00	4,843.15
Medicine and Dentistry		7,412.18
Pharmacy		4,634.63
General University Use		
Armory	8,275.00	94.00
Auditorium	105,500.00	3,398.16
Library Building	114,675.00	7,029.21
Men's Gymnasium	55,560.00	5,076.83
Woman's Building	197,785.00	14,658.01
President's House	6,550.00	1,210.09
Service Buildings		
Greenhouse for Grounds Department	5,350.00	13.50
New Power Plant	28,525.00	364.70
Old Power Plant	13,600.00	
Pumping Station	6,800.00	28.27
Residences Acquired Through Property Purchases		
504 South Goodwin Avenue, Urbana	1,683.79	
506 South Goodwin Avenue, Urbana	1,236.83	
506 South Harvey Street, Urbana	679.48	
508 South Harvey Street, Urbana	1,100.00	
1007 Railroad Street, Urbana	486.50	
1011 Railroad Street, Urbana	478.93	
1101 Railroad Street, Urbana	381.94	
1103 Railroad Street, Urbana	569.03	
1105 Railroad Street, Urbana	200.82	
1205 Stoughton Street, Urbana	265.00	
1208 Springfield Avenue, Urbana	1,226.48	
1210 Springfield Avenue, Urbana	1,437.50	
Totals, pages 48, 49	$2,239,886.29	$ 203,240.36

CONSTRUCTION IN PROGRESS

as at June 30, 1914

New Armory	$ 143,579.29
Feeding Plant	1,332.89
Total, pages 48, 49	$ 144,912.18

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INVENTORY OF DEPARTMENTAL EQUIPMENT
as at June 30, 1914

Department	Machinery	Tools
Administrative Departments		
President's Office		
Business Office		
Offices of Registrar and Secretary		
General University Departments		
Blueprinting and Photography		
Dean of Men		
Dean of Women		
General Library		
Military		
Physical Training for Men		
Physical Training for Women		
High School Visitor		
Colleges and Schools		
College of Liberal Arts and Sciences—		
General Office		
Art and Design		
Astronomy	$ 45.00	$ 52.77
Botany		11.45
Ceramics		45.72
Chemistry		
Education		
English		
Entomology		25.05
Geology		
Germanic Languages		
History		
Mathematics		
Philosophy		
Physiology	29.24	
Psychology	278.35	130.95
Romance Languages		
Sociology		
Zoology		20.70
Museum of Natural History		

*32,505.03 loaned by United States government.

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INVENTORY OF DEPARTMENTAL EQUIPMENT

as at June 30, 1914

Laboratory Apparatus	Live Stock	Library	Office Equipment	Total
			$ 418.29	$ 418.29
			1,050.00	1,050.00
			812.70	812.70
$ 1,383.26		$ 27.18	50.00	1,460.44
			90.20	90.20
			63.00	63.00
1,161.64		426,621.20	756.94	428,539.78
35,507.63*			70.00	35,577.63
3,361.07			32.00	3,393.07
1,416.43			86.18	1,502.61
		11.85	15.08	26.93
			293.80	293.80
468.97				468.97
9,848.33		277.51	72.40	10,296.01
11,464.89		179.65	126.58	11,782.57
13,038.55		87.80	137.07	13,309.14
31,259.50			536.06	31,795.56
400.64			199.54	600.18
		242.67	182.55	425.22
3,291.50		21.37	71.36	3,409.28
6,118.73		772.21	35.00	6,925.94
614.00			105.10	719.10
137.46			78.59	216.05
2,363.81		53.70	52.20	2,469.71
5,068.43			25.20	5,122.87
6,001.98			111.68	6,522.96
		42.00	15.08	57.08
263.53			141.82	405.35
30.00				30.00
10,204.43			179.49	10,404.62
			70.00	70.00

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INVENTORY OF DEPARTMENTAL EQUIPMENT
as at June 30, 1914 (Continued)

	Machinery	Tools
College of Agriculture		
General Office		11.45
Agricultural Extension		
Agronomy	15,102.88	721.86
Animal Husbandry	2,362.16	201.83
Dairy Husbandry	9,987.50	21.20
Horticulture	2,623.83	740.88
Household Science		
Veterinary Science		
College of Engineering		
General Office		
Architecture		
Civil Engineering		
Electrical Engineering	5,216.74	203.40
Mechanical Engineering	45,002.04	3,562.26
Mining Engineering	13,167.52	197.52
Physics	6,256.00	258.38
Railway Engineering	46,033.77	233.19
Theoretical and Applied Mechanics	1,619.20	667.42
Courses in Commerce		
College of Law		
Colleges of Medicine and Dentistry		346.95
School of Pharmacy		11.10
Graduate School		
School of Library Science		
School of Music		
Auxiliary Departments		
Accountancy Committee		
Water Survey		
Miners' and Mechanics' Institutes		
Physical Plant		
Urbana	117,724.49	1,201.50
Chicago—Medicine and Dentistry	10,829.25	
Totals, pages 48, 49	$ 276,277.97	$ 8,665.58

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INVENTORY OF DEPARTMENTAL EQUIPMENT
as at June 30, 1914 (Continued)

Laboratory Apparatus	Live Stock	Library	Office Equipment	Total
1,095.03		242.30	1,888.90	3,237.68
62.75			393.48	456.23
15,844.55	$ 2,705.00	105.83	1,841.88	36,322.00
7,176.64	46,804.00	93.98	1,681.37	58,319.98
3,128.12	20,115.00		1,052.58	34,304.40
6,699.17	3,475.00	433.05	2,596.80	16,568.73
5,736.71		33.77	205.26	5,975.74
493.18			27.75	520.93
135.85		147.05	1,291.91	1,574.81
1,660.00		308.97	133.29	2,102.26
9,061.84		233.12	281.45	9,576.41
30,129.39		44.93	111.17	35,705.63
15,738.83		137.37	908.04	65,348.54
7,373.02		613.62	211.14	21,562.82
36,727.29			652.85	43,894.52
7,841.77		301.47	442.22	54,852.42
27,510.69		218.34	245.57	30,261.22
4,449.02			404.00	4,853.02
			48.00	48.00
32,201.45		30,600.00	1,111.13	64,259.53
3,712.89		3,597.43	76.30	7,397.72
			347.20	347.20
124.25		273.59	292.50	690.34
3,660.74			123.98	3,784.72
			41.40	41.40
2,314.11		189.41	548.77	3,052.29
1,604.83		458.53	70.00	2,133.36
	855.00		474.56	120,255.55
				10,829.25
$ 367,886.90	$ 73,954.00	$ 466,369.90	$ 23,381.41	$ 1,216,535.76

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INVENTORY OF EXPENDABLE SUPPLIES
as at June 30, 1914

	Office	Laboratory	Feed	Maintenance	Total
Colleges and Schools					
College of Liberal Arts and Sciences					
Astronomy		$ 35.00			$ 35.00
Botany		1,472.22			1,472.22
Ceramics		1,838.99			1,838.99
Chemistry		24,000.00			24,000.00
Entomology		276.24			276.24
Geology		792.75			792.75
Mathematics		29.55			29.55
Psychology		377.20			377.20
Zoology	$ 69.99	2,419.49			2,489.48
Classical Museum	23.37				23.37
College of Agriculture					
Agronomy	30.90	9,351.11	$ 510.00		9,892.01
Animal Husbandry	145.50	1,612.31	3,838.97	$ 1,005.65	6,602.43
Dairy Husbandry	525.00	1,230.51	6,390.25	8.00	8,153.76
Horticulture	85.50	5,250.60	36.00	78.04	5,450.14
Household Science	66.50	3,463.05			3,529.55
College of Engineering					
Civil Engineering		710.00			710.00
Electrical Engineering		696.90			696.90
Mechanical Engineering	35.00	2,723.41			2,758.41
Mining Engineering		706.36			706.36
Physics		2,820.10			2,820.10
Railway Engineering	25.00	200.00			225.00
Colleges of Medicine and Dentistry	421.15	21,909.25		493.52	22,823.92
School of Pharmacy	103.75	4,948.87		22.05	5,074.67
Storerooms					
Maintenance Supplies				9,209.84	9,209.84
Office Supplies	1,893.13				1,893.13
Postage	730.52				730.52
Total, pages 48, 49	$ 4,155.31	$ 86,863.91	$ 10,775.22	$ 10,817.10	$112,611.54

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